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TOWN OF IPSWICH, MASSACHUSETTS

THE FINANCE COMMITTEE'S REPORT AND RECOMMENDATIONS on the WARRANT For The ANNUAL TOWN MEETING

MONDAY, MARCH 6, 1944

HENRY S. BOWEN, PRINTER
IPSWICH, MASS.

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974.4.

THE REPORT

TO THE CITIZENS OF IPSWICH:

Your committee submits its third war-time report together with recommendations for the usual departmental budgets and the warrant for the annual Town Meeting.

We are mindful of the increased Federal Tax burden being placed upon us and hesitate to recommend any expenditures during this war period that are not absolutely essential, feeling ample opportunity in the post-war era will provide a better time for such projects. For the purpose of building up a fund for post-war rehabilitation, we strongly urge the transfer from the Electric Light Department of $18,000 and from Surplus Revenue of the Town of $32,000, makng a total of $50,000 for the purchase of War Bonds. This is not only a patriotic gesture on the part of the Town but assures the creation, under Chapter 5, Emergency Act of 1943, of funds for this all-important post-war rehabilitation work. By so voting, no use can be made of these bonds until such time as the war is over and the need for rehabilitation exists. We recommend that the Trust Fund Commissioners and the Town Treasurer be appointed a committee to purchase these bonds and that they be held in their custody.

In one case we approve an increase in salary: the Agent of the Board of Public Welfare. We believe the efforts upon the part of the official have long warranted this adjustment and we recommend that the salary be set at $1,800 an increase of $150. Provision for this amount has been made in the Welfare budget.

We have carefully reviewed the matter of temporary increases for our town employees and feel that the flexibility of the plan adopted last year fully warrants its continuance. We appreciate that a small increase has taken place in the cost of living since a year ago and therefore recommend that the bonus for Full Time employees be set at $200 and that hourly wages be 65 cents. This amounts to an increase of $50 in the bonus and 4½ cents in hourly wages over that paid last year. We further recommend that the bonus be retroactive to January 1, 1944 and that both continue in force until the next annual Town Meeting. We estimate the cost of this program at $18,045 which is recommended in tabulation as an emergency appropriation. In view of the above we do not approve of the permanent increase of 10% as requested by the employees of the Fire, Police and Highway Departments under Article 16.

We believe in the principle of a contributory retire-

ment plan for Town employees. Through our efforts a committee was appointed to study this problem and they are making their report at this meeting under Article 40.

Although we appreciate the fact that the Town has lost some taxable property during the past year, we feel reasonably certain that if our recommendations are adopted there should be no material change in the tax rate for the year 1944.

We are pleased to say that we believe all Town officials and boards have administered their respective departments well and take this opportunity of thanking them for their close cooperation during the past year.

Respectfully submitted,

JEROME RICHARDSON. Chairman
EDWARD J. MARCORELLE, Vice-Chairman
WILMOT E. HALL. Secretary
JESSE M. MOREHOUSE
M. CHARLES ARTHUR
WALTER E. LEZON
EDMUND J. KELLEHER
CHARLES E. GOODHUE, JR.
LOUIS BOURNAZOS

EMERGENCY INCREASES FOR 1944.

Department	Amount
Accountant	$ 400.00
Treasurer & Collector	700.00
Assessors	200.00
Town Clerk	200.00
Town Hall	200.00
Police	1,600.00
Fire	800.00
Moth	350.00
Clam Commissioner	200.00
Health & Sanitation	100.00
Highway	1,300.00
Tree Warden	50.00
Public Welfare	200.00
Soldiers Graves	45.00
Education	10,600.00
Parks	75.00
Playgrounds	125.00
Memorial Building	200.00
Cemeteries	700.00
	$18,045.00

The Recommendations

Article 1. To fix the compensation of Town Officers.

The Committee recommends that salaries of Town Officers be the same as in 1943.

Article 2. To choose the following officers, viz:

Moderator for one year.
One Selectman for three years.
Town Clerk for three years.
One Assessor of Taxes for three years.
One Water and Electric Light Commissioner for three years.
Two members of the School Committee for three years.
One member of the Board of Health for three years.
One member of the Board of Public Welfare for three years.
Constable for one year.
One Cemetery Commissioner for three years.
One Clam Commissioner for one year.
One Park Commissioner for three years.
One Trustee to manage the land of the Town of Ipswich at Great Neck in said Town for three years.

Part 1. To see if the Town will vote to have the office of Superintendent of Cemeteries placed within the classified Civil Service.

Part 2. If it is voted to place the office of Superintendant of Cemeteries within the classified Civil Service, shall the Town vote to provide for the continuance in said office of Benjamin W. Homans, the present incumbent thereof, after passing a qualifying examination.

The above named officers and referenda to be voted for on one ballot on Monday, the Thirteenth Day of March, 1944. The polls will be opened at 5:45 A. M. and may be closed at 5:00 P. M.

Article 3. To choose all other necessary Town Officers.

Article 4. To hear and act on the report of the Finance Committee and raise and appropriate money for the Town charges for the ensuing year.

Article 5. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1944, and to issue a note or notes therefor, payable within one year and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, of the General Laws.

The Committee recommends the adoption of this article.

	1943 Appropriated	Transfer Reserve Fund
Emergency Increase 1943	13,732.50	
Moderator	100.00	
Selectmen (WPA not included)	3,125.53	250.00
Accountant	3,375.00	
Treasurer & Collector	7,697.00	
Assessors	2,545.00	
Law	600.00	
Town Clerk	1,784.00	
Election & Registration	1,379.00	
Town Hall	3,633.10	
Police	16,671.00	200.00
Fire	15,220.00	
Weights & Measures	519.00	
Moth	4,063.00	
Tree Warden	1,160.00	
Forest Warden	600.00	
Bounty on Seals	50.00	50.00
Clam Commissioner	1,500.00	
Health & Sanitation	6,065.00	
Mosquito Control	850.00	
Town Dump Care and Maintenance	300.00	75.00
Highway	24,000.00	400.00
Snow Removal	7,000.00	
Street Lighting	5,200.00	
Public Welfare:		
Temporary Aid	8,903.00	
B. S. Cable Mem. Hosp.	2,500.00	
Aid Depend. Child. Adm.	100.00	
Aid Depend. Child. Aid	4,000.00	
Old Age Assistance Adm.	300.00	
Old Age Assistance Assist.	30,000.00	
Soldiers' Benefits	3,320.00	
Soldiers' Graves	250.00	
Education	102,477.00	
Special Retirement Fund:		
Library	3,200.00	
Parks	714.00	
Playgrounds	935.00	
V. H. Grant Pension	728.00	
Memorial Day	365.00	
Town Clock	75.00	
Memorial Building	1,900.00	
Reserve Fund	5,000.00	
Cemeteries	3,920.00	100.00
Interest	2,500.00	
Maturing Debt	15,400.00	
	307,756.13	1,075.00

Note: Maintenance of Essex County Sanitorium $3,855.70

Cr. Transfer Loans, Refunds	1943 Expended	1944 Requested	1944 Recommended
	13,215.27	18,045.00	18,045.00
	100.00	100.00	100.00
2.70	3,369.39	4,493.83	4,493.83
	3,356.98	3,360.00	3,360.00
75.00	6,888.88	7,814.00	7,814.00
	2,544.40	2,895.00	2,895.00
	600.00	600.00	600.00
	1,751.89	1,807.50	1,807.50
	1,263.40	2,337.00	2,337.00
3.44	2,928.11	3,029.80	3,029.80
43.92	16,717.19	17,016.75	17,016.75
20.69	14,677.52	15,342.55	15,342.55
	503.55	519.00	519.00
57.60	4,031.87	3,907.75	3,907.75
	1,212.08	1,425.00	1,425.00
	468.81	500.00	500.00
	60.00	150.00	150.00
	1,491.01	1,500.00	1,500.00
12.00	4,587.74	7,359.40	7,359.40
	850.00	850.00	850.00
	369.12	500.00	500.00
928.06	25,284.14	25,920.00	25,920.00
	5,614.02	7,000.00	7,000.00
	5,200.00	5,400.00	5,400.00
5.00	8,688.54	6,560.00	6,560.00
	2,500.00	2,500.00	2,500.00
	100.00	100.00	100.00
	2,202.50	2,500.00	2,500.00
	300.00	300.00	300.00
113.10	29,854.74	35,000.00	35,000.00
12.50	1,517.43	4,000.00	4,000.00
	254.65	325.00	325.00
3,433.83	105,795.60	104,442.15	104,442.15
		177.25	177.25
12.58	3,212.47	3,350.00	3,350.00
	699.99	704.00	704.00
	984.55	1,215.00	1,215.00
	728.00	728.00	728.00
	359.45	415.00	415.00
	75.00	75.00	75.00
16.70	1,912.96	2,305.30	2,305.30
	2,725.00*		
1,253.39	5,304.73	4,319.00	4,319.00
	2,283.95	1,890.00	1,890.00
	15,400.00	14,400.00	14,400.00
5,990.51	301,984.93	317,178.28	317,178.28

* Includes $1,650.00 transferred to Special Accounts.

Article 6. To see if the Town will appropriate for the current expenses of the Water Department a sum of money to be paid from the revenues received by the Department during the year.

The Committee recommends the adoption of this article.

Article 7. To see if the Town will vote to approve a transfer to the Town Treasury of a sum of money from the profits of the Electric Light Department for the current year.

The Committee recommends that the town accept a transfer of $11,000.00 from the profits of the Electric Light Department.

Article 8. To see if the Town will vote to transfer the sum of $18,000.00 from the surplus funds in the Electric Light Department for the purchase of War Bonds, in order to establish a post war rehabilitation fund, in accordance with the provisions of Chapter 5, Acts of 1943.

The Committee recommends the adoption of this article.

Article 9. To see if the Town will vote to appropriate a sum of money to be spent as authorized by the Clam Commissioner, with the approval of the Selectmen, for the extermination of shellfish enemies, provided that at least one half of the sum expended under that appropriation shall be allocated by the Director of Marine Fisheries of the Department of Conservation as a reimbursement to the Town.

The Committee recommends the appropriation of $1,000.00 for this purpose

Article 10. To see if the Town will vote to appropriate a sum of money to be used in conjunction with any money which may be alloted by the State or County, or both, for Chapter 90 Maintenance Work or any other purpose, and provide for the payment thereof.

The Committee recommends the appropriation of $1,400.00 for this purpose.

Article 11. To see whether the Town will vote to authorize the transfer from Surplus Revenue of $700.00 to be used for Chapter 90 Maintenance in 1944, that sum on repayment by the State to be credited to Surplus Revenue.

The Committee recommends the adoption of this article.

Article 12. To see what action the Town will take in regard to compensation in addition to that provided by Chapter 548, Section 4, Acts 1943, to the person who acts as Treasurer and Collector during the Military Absence of the Treasurer and Collector, and to make an appropriation therefor.

The Committee recommends the appropriation of $1,117.40 for this purpose.

Article 13. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury, a sum of money for the purchase of war bonds or other bonds that are legal investments for savings banks, in order to establish a post war rehabilitation fund, in accordance with the provisions of Chapter 5, Acts of 1943.

The Committee recommends the transfer of $32,000.00 from available funds in the treasury for this purpose.

Article 14. To see if the Town will vote to transfer all or part of the Overlay Reserve fund to the Reserve Fund.

The Committee recommends that the sum of $5,000.00 be transferred from the Overlay Reserve fund to the Reserve Fund

Article 15. To authorize the Board of Assessors to use from Surplus Revenue the sum of $5,000.00 or any part thereof subject to the approval of the Commissioner of Corporations and Taxation, as free cash in determining the Tax Rate.

The Committee recommends the adoption of this article.

Article 16. To see if the Town will approve an increase of 10% in wages paid employees of the following Departments: Police, Permanent Firemen, and Highway and provide for payment thereof, the increase to be retroactive to January 1, 1944.

The Committee recommends the indefinite postponemen of this article.

Article 17. To see if the Town will vote to authorize the Board of Fire Engineers to appoint additional permanent firemen and make an appropriation therefor.

The Committee recommends indefinite postponement of this article.

Article 18. To see if the Town will vote to appropriate a sum of money to be used for the purpose of establishing a town dump.

The Committee recommends the appropriation of $500.00 for this purpose.

Article 19. To see what action the Town will take in regard to clearing and grading the Henry Augustine Cowles Memorial Cemetery and provide for the payment thereof.

The Committee recommends the appropriation of $1,500.00 for this purpose.

Article 20. To see if the Town will vote to authorize the payment of a bill dated December 28, 1942 for $55.75 of Thomas A. Appleton for Surveys and plans for widening at Central Street and Lord Square, and provide for an appropriation therefor.

The Committee recommends the appropriation of $55.75 for this purpose.

Article 21. To see if the Town will vote to appropriate a sum of money to reimburse Lewis S. Clement for money spent by him for the benefit of Ipswich Company, Massachusetts State Guard.

The Committee recommends that this matter be left to the discretion of the voters at the Annual Town Meeting.

Article 22. To see if the Town will vote to authorize any of the Town Boards to appoint any member or members of their respective boards to any other town office or position, and fix the salary for any such member or members who may be appointed under such authority.

The Committee recommends that the salary of all such members be at the rate prevailing in 1943, except that of the Agent of the Board of Public Welfare which we recommend to be $1800.00

Article 23. To see if the Town will vote to authorize the Selectmen to appoint a Civilian Defense Committee, to act in cooperation with the Massachusetts Committee on Public Safety, and appropriate money for the expenses thereof to be expended under the direction of the Selectmen.

The Committee recommends an appropriation of $1,000.00 for Civilian Defense.

Article 24. To see if the Town will raise and appropriate money for the expenses of the Rationing Board to be expended under the direction of the Selectmen.

The Committen recommends an appropriation of $975.00 for the expenses of the Rationing Board.

Article 25. To see if the Town will authorize the Selectmen, and their successors in office to sell the property owned by the Town, on Meeting House Green, known as the Dennison School property.

The Committee recommends the adoption of this article.

Article 26. To see if the Town will authorize the Selectmen and their successors in office to sell, or otherwise dispose of the building on the land now owned by the Town, numbered 30 South Main Street, and provide an appropriation for the expense thereof.

The Committee recommends the adoption of this article and that an appropriation of $350.00 be made for this purpose.

Article 27. To see if the Town will vote to authorize the Selectmen to appoint an Ipswich Advisory Committee, composed of the rehabilitation committee of Ipswich Post No. 80 American Legion and representatives of other Local organizations

or others interested, to cooperate with the State Advisory Committee on Veterans Problems and vote to appropriate the sum of one thousand dollars ($1,000.00) for the expenses thereof to be expended subject to the approval of the board of Selectmen.

The Committee recommends the adoption of this article and an appropriation of $1,000.00 fort his purpose.

Article 28. To see what action the Town will take in regard to the preparation of post war projects in connection with Rehabilitation.

The Committee recommends that a committee be appointed under this article.

Article 29. To see what action the Town will take in regard to erecting an Honor Roll for the Men and Women of the armed forces, and provide for payment thereof.

The Committee will make its recommendation at the Annual Town Meeting.

Article 30. To see if the Town will accept the legacy of $5,000.00 bequeathed to the Town of Ipswich in the Third Paragraph of the will of the late Abby L. Newman, same being a Trust Fund the income to be expended for Manual Training or/and other purposes in the School Department of Ipswich.

The Committee recommends the acceptance of the legacy.

Article 31. To see if the Town will vote to appoint the Selectmen and the Clam Commissioner a committee to consider revisions in the regulations for clamming in the Town of Ipswich, and to report at a future meeting such changes, if any, they deem advisable.

The Committee recommends the adoption of this article.

Article 32. To see if the Town will vote to accept the provisions of G. L., Chapter 32, Section 85 as amended, which act provides for the retirement on pension of any permanent member of the Fire Department or Police Department of the Town, who has become permanently incapacitated by reason of injuries received in the performance of his duty, and any permanent member of either Department who has performed faithful service for twenty-five years continuously, and is not less than sixty years of age.

The Committee makes no recommendation because of lack of information.

Article 33. To see if the Town will vote to appropriate a sum of money to cover repairs and improvements at the Town Hall and provide for the payment thereof.

The Committee recommends an appropriation of $2,000.00 for this purpose.

Article 34. To see if the Town will vote to accept a relocation of Peabody Street as laid out by the Selectmen, and provide for an appropriation therefor.

The Committee recommends the adoption of this article We understand that no appropriation is to be requested.

Article 35. To see if the Town will vote to accept a relocation of Hayward Street, as laid out by the Selectmen, and provide for an appropriation therefor.

The Committee recommends the adoption of this article. We understand that no appropriation is to be requested.

Article 36. To see if the Town will vote to accept Winter Street as a public way, as laid out by the Selectmen, and provide for an appropriation therefor.

The Committee recommends the indefinite postponement of this article.

Article 37. To see if the Town will vote to accept a relocation of High Street and Lord Square and provide for an appropriation therefor.

The Committee fully believes in the purpose of the article but feels that it should be a post war project.

Article 38. To see if the Town will vote to accept as a public way as laid out by the Selectmen, and designate as Bayview Road that portion of the street now on Town property, leading from Little Neck Road to the beginning of Bayview Road on privately owned land, and provide an appropriation therefor.

The Committee recommends the adoption of the article and an appropriation of $350.00 for this purpose.

Article 39. To see if the Town will vote to accept North Ridge Road as a public way, and provide an appropriation therefor.

The Committee recommends the indefinite postponement of this article.

Article 40. To hear and act on the reports of Trustees, Committees and Town Officers.

The Committee will make its recommendation at the Annual Town Meeting,

REPORT

OF

PENSION COMMITTEE

1944

Chronicle Publishing Co., Printers
Ipswich, Mass.

To the Board of Selectmen:

The Committee appointed at the Annual Town Meeting in 1942 and re-appointed at the 1943 Meeting after making a report of progress, wishes to report as follows:

The General Law establishing a pension system is long and very complicated, but the real essence of the Act is that it is not compulsory for an employee to join, and for that reason the cost is hard to compute. But we submitted a list of Town employees, salaries, and length of service, etc., to the State Insurance Division, an estimate of the approximate cost for our Town would be, to install the system as of July 1st, in a given year requiring an appropriation of at least $1200.00 for that year.

On the basis of full membership by all employees, the annual subsequent cost would be not far from $6500.00 per annum, and immediate retirements or special factors which might later be developed might raise or lower these estimated costs, and doubtless not all employees will join.

The employee cost would be 2½% of their pay, to be taken from pay checks in a manner similar to deductions from School teacher salaries and of course this will add some work to the Treasurer's Department.

The $6500. per annum cost to the Town will be in effect until a fund sufficient is accumulated to expect a reduction in yearly cost. Our best advice is that this will take from eight to ten years.

We believe the Townspeople should give this report serious thought because we have now several employees, either from length of service or approaching the retirement age, who may ask the Town to retire them under our present Act now in force, and this Act is a direct grant from the Town with no employee contribution, of 50% of said employee salary, and we are now paying yearly the sum of $1728.00 under this form of retirement.

Before the Town can vote to accept or reject this Pension Act the Board of Selectmen must vote to accept same, therefore, we would suggest that the Selectmen and Town Counsel be instructed to interview the State and County pension officials before making their decision.

Respectfully submitted,

HARLAND BURKE

JESSE M. MOREHOUSE

1634 1944

REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1943

and the

THREE HUNDRED AND TENTH YEAR

of the

TOWN'S INCORPORATION

Chronicle Publishing Co., Printers
Ipswich, Mass.

List of Town Officers

ELECTED BY BALLOT

Moderator

Harland Burke	Term expires 1944

Selectmen

Bernard M. Sullivan, Chairman	Term expires 1944
Wallace J. Lathrop	Term expires 1945
John F. Conley	Term expires 1946

Town Clerk

Edward S. Cogswell	Term expires 1944

Treasurer and Collector

Elwyn F. McCarthy	Term expires 1945

Assessors

John E. Norman	Term expires 1944
Worthington H. Mansfield	Term expires 1945
C. Chester Caldwell, Chairman	Term expires 1946

Board of Public Welfare

Nelson W. Pascoe	Term expires 1944
Walter E. Callahan* (In Armed forces U.S.A.)	Term expires 1945
George R. Hovey, Chairman	Term expires 1946

*Edmund P. Gillis Appointed to serve during vacancy.

Water and Electric Light Commissioners

A. B. C. Mulholland	Term expires 1944
George E. Hodgkins	Term expires 1945
James E. Cole, Jr., Chairman	Term expires 1946

School Committee

Herman W. Kyes	Term expires 1944
James R. Marsh	Term expires 1944
Frederick C. Wilder, D. M. D.	Term expires 1945
Paul R. Rupach	Term expires 1945
George H. Bouchard	Term expires 1946
William F. Hayes, Chairman	Term expires 1946

Board of Health

Dr. Ernest J. Smith	Term expires 1944
Frank L. Collins, M. D.	Term expires 1945
Lawrence M. King, Chairman	Term expires 1946

Park Commissioners

C. Gardner Caverly, Chairman	Term expires 1944
Henry S. Bowen	Term expires 1945
Samuel C. Gordon	Term expires 1946

Constable

Thomas G. Gauld	Term expires 1944

Cemetery Commissioners

Arnold R. Richards	Term expires 1944
Benjamin W. Homans	Term expires 1945
Ralph K. Whittier, Chairman	Term expires 1946

Clam Commissioner

Henry Shaw — Term expires 1944

Tree Warden

C. Gardner Caverly — Term expires 1945

Trustees Great Neck Property

Charles L. Henley, Chairman — Term expires 1944
Samuel F. Gordon *(In Armed Forces U. S. A.) — Term expires 1945
John E. Norman — Term expires 1946
*Vacancy unfilled.

APPOINTED OFFICIALS

Accountant

Brainard C. Wallace *(On leave of absence) — Term expires 1945
*Howard N. Doughty to serve during vacancy.

Registrars of Voters

Edward S. Cogswell — Term expires 1944
Henry F. Hills — Term expires 1944
Frank H. Girard, Chairman — Term expires 1945
John A. Kobos — Term expires 1946

Town Counsel

Hon. George A. Schofield — Term expires 1944

Chief of Police

Frank Machaj *(In Armed Forces U. S. A.)
*Byard Horsman — Acting Chief

Engineers of Fire Department

Samuel W. Atherley	Term expires 1944
Lionel Sheppard	Term expires 1944
Edward H. Smith, Chief	Term expires 1944

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly	Term expires 1944

Forest Warden

Frank O'Malley	Term expires 1944

Sealer or Weights and Measures

Louis H. V. Boucher	Term expires 1944

Superintendent of Streets

Francis E. Wood	Term expires 1944

Inspector of Animals

G. Loring Woodbury	Term expires 1944

Inspector of Slaughtering

Hilmer H. Lindgrin	Term expires 1944

Sanitary Agent

Paul M. Jodoin	Term expires 1944

Inspector of Milk

Paul M. Jodoin	Term expires 1944

Child Hygiene

Frank L. Collins, M. D. Director	Term expires 1944
Muriel E. Riley, Nurse	Term expires 1944

Agent, Board of Public Welfare

Nelson W. Pascoe	Term expires 1944

Clerk, Board of Assessors

C. Chester Caldwell	Term expires 1944

Inspector of Wires

Gordon D. Player	Term expires 1944

Bell Ringer

Guy E. Wells	Term expires 1944

Janitor, Town Hall

Samuel H. Williams	Term expires 1944

Sworn Weighers for Town Scales

Elwyn F. McCarthy	Term expires 1945
Howard N. Doughty	Term expires 1946
Samuel H. Williams	Term expires 1946

Manager, Water and Light Department

Charles A. Mallard

Burial Agent for State and Military Aid

Edward S. Cogswell	Term expires 1944

Playground Committee

Henry S. Bowen, Sr.	Term expires 1944
James M. Burke *	Term expires 1944
Clarence J. Dupray, Chairman	Term expires 1944
John J. McCormack	Term expires 1944

*Resigned.

Superintendent of Cemeteries

Benjamin W. Homans	Term expires 1944

Town Forest Committee

George E. Rose *	Term expires 1944
Joseph E. Thomas	Term expires 1944
Samuel C. Gordon	Term expires 1945

*Resigned

Dog Officer

Thomas G. Gauld	Term expires 1944

Finance Committee

M. Charles Arthur *	Term expires 1944
Edward J. Marcorelle **	Term expires 1944
Edmund H. Kelleher ***	Term expires 1944
Charles E. Goodhue, Jr. ***	Term expires 1945
Louis Bournazos *	Term expires 1945
Jesse M. Morehouse **	Term expires 1945
Jerome Richardson, Chairman *	Term expires 1946
Wilmot E. Hall, Secretary ***	Trem expires 1946
Walter E. Lezon **	Term expires 1946

*Appointed by Town Meeting.
**Appointed by Selectmen.
***Appointed by Moderator.

1634 1944

REPORTS

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1943

and the

THREE HUNDRED AND TENTH YEAR

of the

TOWN'S INCORPORATION

Chronicle Publishing Co., Printers
Ipswich, Mass.

Selectmen's Report

To the Citizens of Ipswich:

This year the Board continued its policy of prudent, and careful supervision of the affairs entrusted to it, having always in mind that the best service that may be rendered to the taxpayers of the Town is a conservative husbanding of the Town's assets, with a due and diligent regard to the great increase in popular demand for expenditures that will accompany the Post-War Era.

At the present time over seven hundred of our fellow townsmen are serving our country in the various branches of the Armed Services. We have this year, in conjunction with the Service Flag Committee, attempted to commemorate and honor these boys and girls by purchasing an Ipswich Service Flag, and raising the same for all to see over the Soldier's Monument, in the center of the Town. There has been some suggestion that an Honor Roll should be purchased by the Town, and inscribed with the names of all of our citizens in the Armed Services, be erected in the center of the Town. An article has been inserted in the Warrant covering this matter, and at the Annual Town Meeting the voters of the Town will be given an opportunity to discuss, and pass judgment on this suggestion.

The year 1943 saw the end of the program developed under the sponsorship of the Work's Progress Administration. We were able to continue the installation of the drainage system on Argilla Road to the top of the hill opposite the

Merrill farm. At some future time the system of drainage on Argilla Road should be continued to the entrance of the Crane Estate, and we submit this suggestion to some future Board of Selectmen. For a great many years the Town has expended large sums of money for engineering surveys, plans and blue prints. On too many occasions these have been lost or misplaced with consequent great loss to the Town. Your Board determined this year to remedy this condition and has had these plans and blueprints codified and indexed, and bound into a large, permanent, plan book. They are now permanently kept in the Selectmen's Room where they may be examined and copied by all interested parties.

For the last two years the Board has pursued a policy of modernizing the office floor of the Town Hall. In 1943 the toilet facilities of the building were relocated and rebuilt, and this improvement has merited the approval of the townspeople. The Board is recommending to the citizens that in 1944 a sum of money be appropriated to renovate the rooms occupied by the Police Department. It is proposed, among other things, that a new room be finished off in the cellar as a police room, where the personal effects of the policemen may be stored. The Town has never possessed a garage wherein the police car could be quartered, and the cruising car has at all times been left outdoors, subject to the elements. Plans have been completed providing for garaging the car in the cellar of the Town Hall when the car is not in use. This provision may be made without impairing any of the facilities of the department.

During the year the Board was called upon, as custodians of Town Properties, to offer for sale real estate acquired by the Town under foreclosure of Tax Titles. This we did, as empowered under the terms of the vote taken at the Annual Town Meeting of March, 1943. It was decided to retain for use of the Town two lots of shore property located on Bar Island, Plum Island. It was felt that the interests of the Town

would be better served by holding these small properties for use of generations to come, rather than sell them off, for a few dollars, at the present time. Lately a large area has been acquired by the Town on Grape Island. Your Board recommends that this property be likewise retained by the Town. With a return to normalcy these properties may well prove to be important assets to the townspeople, inasmuch as they will provide public facilities in an important shore play area. We have also reserved from public sale the store property located at 76-78 High Street (corner of Lord's Square) and the dwelling house and land located adjacent to the aforementioned property and located at 80 High Street. We will discuss the reasons for our reservations of these properties in another part of this report. Altogether 22 parcels of property were taken over by the Town and offered for sale at Pubilc Auction after the same had been duly advertised in our local newspaper. These properties had cost the Town, $10,211.90 in taxes and expenses to the date of final taking by the Town. We were able to dispose of these properties for $10,115.00, showing a net loss to the town of only $96.90.

During the past year the Board, and the Highway Department, constructed Hayward Street and continued the construction of Peabody Street. These new roads offer safe and long needed access to the Hayward Hosiery plant. We have received requests to lay out certain additional streets, in 1944. We shall make our recommendations in regard to the same at the Annual Town Meeting.

Your Board will be faced with the need of procuring new dumping facilities for refuse in 1944. The Town Dump now located at the rear of the High School is being rapidly filled in, and it is expected that before 1944 has come to an end the dumping facilities offered at this location will be exhausted. Your Board will make its recommendations at the Annual Town Meeting on this matter.

For a great many years the traffic hazards existing at the corner of Lord's Square and High Street has excited the concern of the Townspeople, and suggestions have been made from time to time as to the means that must be employed to alleviate this condition. In 1943 the Town acquired through foreclosure of tax title interest two parcels of property located on this corner. Your Board, as hereinbefore stated, decided to reserve these properties to the Town by not offering them for sale at public auction. The Board considered that by retaining these properties in public ownership the Town might well go ahead and reconstruct this corner and avoid the substantial claims for damage that would result if these properties were owned privately. Thus, with public ownership of substantially all the property required, your Board recommends that in 1944 the entire program of reconstructing Lord's Square be attended to. Although any sums appropriated for this project must be raised by taxation we would like to call attention to the fact that the amount estimated to carry out this needed improvement is somewhat less than the amount the town obtained from the sale of property acquired by tax title.

Your Board has had plans prepared covering the entire project. These may be seen at the Selectmen's Room by all interested persons. Your Board will recommend to the Town Meeting that the work of reconstructing this corner be carried out in 1944.

It is not too early to prepare for the Post-War period, and the Board feels that it would be prudent for the town to anticipate the many problems that may well arise when the world is once again at peace. We have been told that there well may be extensive unemployment for a more or less indeterminate period of time, and that dislocations in industry may well bring with it many attendant problems. The Board recommends that a Committee be established to study these problems insofar as they may effect the town of Ipswich, and plan for the establish-

ment of such projects as may well serve to alleviate these conditions. We feel that should the Town once again be faced with the problem of unemployment as a condition accompanying the Post-War era, that various worthwhile projects of a substantial and permanent benefit to the Town should be carried out, and that it is not too early to prepare such projects for future use.

BERNARD M. SULLIVAN

WALLACE J. LATHROP

JOHN F. CONLEY

Board of Selectmen

Report of Town Counsel

To the Honorable Board of Selectmen:

Gentlemen:

Following is the Report of the Town Counsel for the year 1943.

At the beginning of the year 1943 there was only one case in the Superior Court pending trial. That was a suit brought by the City of Boston against the Town of Ipswich.

That was a suit against the Welfare Department for assistance claimed to have given to persons who had a legal settlement in Ipswich. The suit was commenced in January 1937 and the claim was made that Ipswich owed Boston $7,583.00. This amount was later increased by amendment by adding $1.493.82 making the total claim $9,076.82.

I filed an answer to this suit setting forth that the causes of action mentioned in the suit did not accrue within two years before the suing out of the Plaintiffs Writ and filed tlso a Declaration in Set Off for $766.44.

During the past six years the case has not come for trial but there have been a number of meetings of your Town Counsel and Attorneys representing Boston and the whole case has been discussed to see if some agreement could not be reached to decide how much was owing to Boston.

Finally, in 1943 more attempt was made to settle the case and Mr. Nelson Pascoe of our Welfare Board and Boston Representatives went over the whole case again.

As a result of the previous investigation and particularly of the very valuable assistance given by Mr Pascoe, we finally reached an agreement whereby we settled with Boston for

$1,585.96 and they settled with us by the payment of $227.77, a total difference of only $1,358.19. Papers were drawn up and signed by both sides for those figures and an Agreement for Judgment and Judgment Satisfied filed in the Court.

When one considers the amount of the claim six years ago and then sees it reduced to the small amount that was actually paid to settle the whole affair, I think it will be agreed that the settlement was a good one for the Town.

The cases in the District Court during this year have been fewer than has been the case for a number of years and there are no cases pending there now. Neither are there any cases now pending in which the Town of Ipswich has a part in the Superior Court. The docket seems to be clear as far as Ipswich is concerned.

There have been the usual requests from different Boards when they wanted legal information, which I have always tried to give them. Due to the condition of my health for the past year I have been unable to attend all of the meetings of the Board of Selectmen but I have attended very many of them whenever I was able to do so.

Owing to my health condition I am unable to write more at length for this report. At any rate it would be the usual things that appear in all such reports. All of the Town Officials, Boards and Committees have, as always, been cooperative in giving me information whenever requested to do so. I again thank them all for the many courtesies shown me during the many years I have been Town Counsel and I again want to point out that I am especially indebted to Mr. Pascoe for the work which he did in connection with the Boston case.

GEORGE A. SCHOFIELD
Town Counsel

Assessor's Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate and tables of aggregates covering the work of this department.

Owing to smaller appropriations and a conservative estimate of receipts we were able to reduce the tax rate $2.50 per thousand, making a rate of $36.00.

So doing we had a substantial balance, therefore an honest tax rate.

Respectfully submitted,

C. CHESTER CALDWELL
JOHN E. NORMAN
WORTHINGTON H. MANSFIELD

1943 RECAPITULATION

Town Appropriations	$356,393.77
Deficit in 1932 Overlay	58.82
Deficit in 1933 Overlay	27.76
Deficit in 1934 Overlay	229.38
Deficit in 1935 Overlay	310.79
Deficit in 1936 Overlay	69.59
State Tax	5,600.00

State Parks and Reservations	187.84
State Audit of Municipal Accounts	1,764.91
County Tax	9,888.39
Tuberculosis Hospital Assessment	4,318.38
Overlay	5,835.34
	384,684.97

Estimated Receipts and Available Funds

Income Tax	24,851.29
Corporation Tax	11,225.22
Reimbursement on account State Owned Land	1,580.54
Motor Vehicle and Trailer Excise	5,000.00
Licenses	5,000.00
Fines	70.00
Grants and Gifts	750.00
Special Assessments	650.00
General Government	1,100.00
Protection of Persons and Property	400.00
Health and Sanitation	400.00
Charities (other than Federal Grants for aid to dependent children)	2,000.00
Old Age Assistance (other than Federal Grants)	17,746.52
Soldiers Benefits	1,055.00
Old Age Tax (Meals)	765.17
Schools	3,100.00
Public Service Enterprises (such as Water Department, etc.)	30,000.00
Cemeteries (other than trust funds and sale of lots)	868.00
Interest on Taxes and Assessments	2,000.00
Available funds approved by Commissioner	18,640.69
Total Estimated Receipts and available funds	127,202.43

Net amount to be raised by Taxation on Polls and Property		257,482.54
Number of Polls (2120)	$ 4,240.00	
Valuation Personal Property ($487,890.00)		
Tax on Personal Property	17,564.04	
Valuation Real Estate ($6,546,625.00)		
Tax on Real Estate	235,678.50	
Tax Rate—$36.00		
Net amount to be raised on Polls and Property		257,482.54
Moth Assessment	252.75	
Water Liens	517.73	770.48
Committed to Collector in 1943		258,253.02

Table of Aggregates

Number of Persons Assessed:

On Personal Property only	319
On Real Estate only	1,392
On both Personal and Real Estate	111
Number of Persons Assessed	1,822
Number of Polls Assessed	2,120

Vaule of Assessed Personal Estate:

Stock in Trade	119,940.00	
Machinery	41,000.00	
Live Stock	53,775.00	
All other Tangible Personal Property	273,175.00	487,890.00

Value of Assessed Real Estate:

Land, exclusive of Buildings	$1,605,700.00

Buildings, exclusive of Land	4,940,925.00	
		$6,546,625.00
Total Valuation of Assessed Estate		$7,034,515.00
Tax Rate per $1,000.00—$36.00		
Taxes for State, County, or Town Purposes,		
Including Overlay:		
On Personal Estate	$ 17,564.04	
On Real Estate	235,678.50	
On Polls	4,240.00	$257,482.54

Number of Live Stock Assessed:

Horses	96
Cows	601
Yearlings	147
Swine	25
Sheep	48
Fowl	6,135
All Other	25
Number of Acres of Land Assessed	17,730
Number of Dwelling Houses Assessed	1,787

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Board a report of the Town Clerk for the year 1943.

VITAL STATISTICS

During the year 1943 the births numbered 199, an increase of 30 from the previous year.

Males 100 Females 99

Parents residing in:

Ipswich	123	Salem	1
Essex	27	Gloucester	5
Rowley	27	Topsfield	1
Lynn	1	Boxford	1
Manchester	2	Hamilton	9
Beverly	2		

Total 199

Fathers born in:		Mothers born in:	
Ipswich	46	Ipswich	53
Massachusetts	112	Massachusetts	98
U. S. A.	24	U.S .A.	32
British Prov.	10	British Prov.	10
Italy	1	England	1
England	2	Scotland	1
Ireland	1	Ireland	2
Greece	2	Greece	1
Unknown	1	Poland	1
	199		199

Marriages

Total number received and recorded 99

Grooms born in:		Brides born in:	
Ipswich	22	Ipswich	35
Massachusetts	48	Massachusetts	32
U. S. A.	21	U. S. A.	24
British Prov.	1	British Prov.	2
Greece	3	Ireland	1
Ireland	2	Greece	2
England	1	Scotland	1
Poland	1	Poland	2
	99		99

During the year 1943 the deaths numbered 90 a decrease of 17 from the previous year.

Males 53 Females 37

The following persons were, at the time of death, over 80 years old:

Allan Watson Brown	83 yrs. 3 mos.
Charles Hanson Andrews	80 yrs. 1 mo. 6 days
Eudora A. Perkins	81 yrs.
Eben H. Bailey	99 yrs.
Annie M. Rust	83 yrs.
Julia Pappalimberis	83 yrs.
Aline Julie (Petre) Culot	87 yrs.
Philip Hinckley	96 yrs. 6 mos. 14 days
Marietta (Poor) Grant	94 yrs. 1 mo. 7 days
James A. Crocker	82 yrs.
J. Warren Perkins	80 yrs.
Joseph Stinson	91 yrs. 9 mos. 12 days

NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws. Parents within forty day after birth of a child. . . .shall cause notice thereof to be given to the clerk of the town or city in which such child is born.

Section 8. A parent. . . .who neglects so to do for ten days after the time limited therefor. . . . shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is Called to Chapter 46, Section 6.

Section 1. Physicians and midwives, shall, within, forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the City or Town, in which the birth occurred, a notice stating the date and place of birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I wish to call attention to the foregoing vital statistics:

It is important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove nationality.

To prove legitimacy.

To show when the child has the right to enter school.

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have right to take Civil Service Examinations.

Your co-operation to the end that all births may be properly recorded will be greatly appreciated.

The following licenses were granted through this office:

Resident Citizen Fishing	50
Resident Citizen Hunting	173
Resident Citizen Sporting	37

Resident Citizen Minor and Female Fishing	13
Resident Citizen Minor Trapping	2
Resident Citizen Trapping	5
Resident Citizen Sporting (Free)	13
Duplicate Licenses	3
Resident Military or Naval Service Sporting (Free)	14

The following dog licenses were issued through this office:

Male 387; Female 52; Spayed Females 50; Kennel 2

For the benefit of the owners and keepers of dogs the following extract of the General Law is hereby submitted:

General Laws, Chapter 140, Sections 136A-175 amended by Chapter 298 of 1932 and Chapter 320 of 1934:

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner or if kept in any other town, in the office of the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed

by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tags shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at the cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring, or cause to be brought, from another state or county, any dog licensed under the law thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL

Town Clerk

Report of Police Department

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to submit to you a resume of the duties performed by the Police Department for the year ending December 31, 1943.

In time of war the Police Department is called upon to perform a multitude of duties that either may not usually be undertaken during normal times or else they may be abnormal extension of customary duties. It is with great pleasure that I may state that due to the splendid cooperation of the various Civilian Defense Units it has made this additional work a pleasure.

The Chief duties of the Police Department are of course, to detect and arrest criminals, the prevention of crime, the protection of lives and property, and the enforcement of all laws and ordinances.

The Police Department is often judged favorably or unfavorably by the actions of its individual members and I have brought this to the attention of my Officers and have instructed them to be at all times courteous in the performance of their duties.

During the past year a fingerprint outfit which was needed was added to the equipment of the Department and has proved very satisfactory. We are at the present time in the process of securing a Two-Way-Radio for the cruising car and station which when installed will prove most valuable to the

Department. There are suggestions for additional equipment which although needed can wait until a more appropriate time for purchase.

The traffic situation is satisfactory but not ideal and much work remains to be done along this line to make our Town safer in this respect. All must realize that strict and impartial enforcement is the only way to obtain results.

In conclusion I wish to take this opportunity to thank the Board of Selectmen, the Justice and Attaches of our Court, the Auxiliary Police and all public spirited citizens who have assisted me and the Department in the performance of its duties.

Respectfully submitted

BYARD W. HORSMAN

Acting Chief of Police

Total number of arrests:

January	9
February	12
March	27
April	14
May	46
June	26
July	35
August	26
September	33
October	20
November	76
December	20
Total arrests	344

Classification of Crime

Assault	7
Attaching plates	5
Annoying and Accosting	1
Assault of Female Child	1
Assault on Police Officer	3
Adultery	1
Breaking and Entering	5
Delinquency	9
Default	2
Disturbing Public Assembly	1
Disturbing the Peace	15
Drunkeness	133
Failing to display inspection sticker	85
Fornication	3
Indecent Exposure	1
Illegal sale of Liquor	1
Larceny	2
Leaving scene of accident	4
Malicious destruction of property	1
Maintaining gambling nuisance	1
Misappropriation of an automobile	3
Neglect of children	1
Non-Support	5
Operating uninsured car	3
Operating unregistred car	3
Operating under Influence Liquor	17
Operating to endanger	4
Operating without license	3
Operating after suspension of license	2
Profanity	1
Speeding Ex. order 35	2
Violating Fish and Game laws	1
Violating Health laws	3
Violating Clam laws	11

Violating Town By laws	1
Violating G. L. Chapter 76 Section 2	1
Violating Probation	2
	344

Disposition of Cases:

Appealed	4
Con't Generally	2
Committed	9
Committed Lyman School	2
Discharged	8
Dismissed for want of prosecution	14
Filed	101
Fined	134
Indefinitely postponed	2
Held for Grand Jury	4
No Finding	3
Probation	17
Pending	11
Released	10
Sentence — Suspended	23
Total	344

Miscellaneous:

Animals injured by automobiles	34
Animals disposed of	47
Assistance rendered to persons in distress	7
Automobiles reported stolen	5
Automobiles recovered	6
Automobiles transferred	390
Automobile license suspended or revoked	34
Automobile registrations revoked	11

Automobile collisions reported	21
Automobile accidents reported	27
Ambulance runs	105
Buildings reported entered	13
Buildings found open by Police and secured	100
Complaints investigated by Police	1,985
Children found and returned to parents	6
Committed to Danvers State Hospital	6
Escaped from Danvers State Hospital (Returned)	1
Miles patrolled by cruising car	18,927
Miles covered by Ambulance	1,535
Parking summons issued by Police	35
Passes issued for dimmed out area	140
Persons struck by automobile	15
Persons reported injured	54
Persons reported killed	1
Persons bitten by dog	17
Persons reported missing	6
Summons served by Police	173
Summons served for out of Town Police	24
Search warrants served	1
Warrants served for out of Town Police	4
Warrants served by Police	13
Turned over to Army (Deserters)	2

Inventory of Police Department

Ford Automobile	1
Oldsmobile Ambulance	1
Badges	12
Dragiron Set	1
Flash Lights	8
Fingerprint Outfit	1
Handcuffs	7
Revolvers	8
Riot Gun	1
Rifle	1

Report of Moth Superintendent

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my tenth annual report as Moth Superintendent.

During 1943 we undoubtedly passed through one of the lightest Infestations of the Gypsy Moth since the inception of the Department. It was particularly encouraging to note that in the various sections of the town where the principal host plants are to be found, the amount of defoliation was practically negligible.

It is quite obvious to me that the Browntail Moth is going to give us real trouble sooner or later on private property. During 1942 this insect was on the increase: again, during 1943, the number of webs cut and burned increased almost seventy-five per cent. This increase is largely due to the impossibility of finding adequate labor on the part of the department to cut the webs during the winter months. Only in rare instances do property owners take sufficient interest to do the work themselves.

Numerous other insects such as the Eastern Tent Caterpillar, Forest Tent Caterpillar, Elm Leaf Beetle, Tussock Moth, and Spiny Elm Caterpillar are at present giving no trouble, particularly on public highways, where all shade trees are sprayed annually.

Because of the scarcity of labor during the busy season, the amount of private work accomplished was greatly reduced, which means that much less money was returned to revenue. It has always been my desire to do as much private work as possible, primarily because it improves insect conditions generally, throughout the entire town.

Respectfully submitted,

C. GARDNER CAVERLY

Local Moth Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my tenth annual report as Tree Warden:

During the past year I have been able to accomplish a considerable portion of the program laid out last year in the way of removing dangerous trees and repairing others that seemed worth while preserving. It might be well to state however, that this work was accomplished only with a great deal of difficulty. Because of necessity, tree companies from out of town had to be employed in this work at a great increase in cost. In the late Fall it was necessary to alter further operations on the 1943 program because of the damage by rain and wind storms to two large trees, one at the corner of County and Green Streets, the other on Spring Street. The expense of partially removing and making these two trees safe cost the Department $85.00.

Again I will call your attention to the necessity of appropriating a somewhat larger sum of money in an attempt to carry on much needed repairs that are continually showing up, particularly with our large Elms. Many of them are showing definite signs of injury which definitely date back to the Hurricane of September, 1938. As the years progress, these injuries become more and more evident; likewise, such trees become dangerous to the safety of the public.

During the past few weeks a survey of all street trees was made within the interior of the town for the purpose of determining the amount of money your tree warden should request for 1944. After a thorough study of the problem I have decided that the sum of $1,500.00 will be none too much for what I consider to be emergency repairs that should be made during the year.

Respectfully submitted,

C. GARDNER CAVERLY

Local Tree Warden

Report of Clam Commissioner

To the citizens of the Town of Ipswich:

The following is the report of the Clam Commissioner for the year ending December 31, 1943.

We are starting the year 1944 with the clam flats, as a whole, in fairly good condition. There are plenty of small clams in the flats and there is another seeding beginning to show in many areas.

The year 1943 was not as good as we expected, this was due to the fact that clams did not grow as fast as usual. We took this matter up with the State biologist and we found that the same condition existed in other parts of the State and the cause is unknown.

We had a project working on the removal of mussels this past year and I think it was very successful. I recommend the same for the coming year.

There has been much talk during the past year in regards to the legality of our rules and regulations governing the clam flats. I recommend that a committee be appointed to straighten this matter out once and for all time.

I have kept a sharp watch on the green crab situation and although we have some crabs I do not think the situation is at all alarming. I sincerely hope that when the Town makes plans for post-war work that some thought will be given to the shellfish industry as the possibilities are so great.

There were 149 permits issued this year of which sixty were regular year around diggers.

There were more violations of the shellfish laws this year than usual (mostly digging on closed flats). I think this was due in part to the food and gasoline shortage.

I wish at this time to thank the Board of Selectmen and all others who have in any way assisted me in the last year.

Sincerely

HENRY SHAW

Clam Commissioner

Report of Fire Department

To the Board of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year 1943.

Total number of alarms 179 divided as follows:

47 Bells 132 Stills

Total mileage of all trucks	604.4 miles
Engine 1 made 6 runs	35.7 miles
Engine 2 made 46 runs	99.1 miles
Engine 3 made 139 runs	362.5 miles
Ladder Truck made 46 runs	107.1 miles

Total Hose Laid
14650 ft. of 2½ inch hose laid
2600 ft. of 1½ inch hose laid
7.270 gallons water from booster tanks used.
C-O-2 extingusher used 3 times.
15 gallons chemical used.
Brooms used 15 times.

Chimney fires	13
Grass woods and brush fires	82
Building fires	18
Automobiles	3
Oil burner	5
False Alarms	2
Other Calls	56

Causes of fires in which losses were sustained:

Overheated stoves & furnaces	3
Thawing water pipes	1
Overheated oven	1
Children and matches	2
Oil stoves	2
Oil burners	2
Lighting	2
Unknown	5

We called upon Rowley for help twice and Hamilton once, and their help was much appreciated. Our Apparatus at the present time is in good working order.

John Desrot lost his life in the fire that destroyed his home on Leslie Road the morning of December 25.

Total property loss by fire	$77.583.90
Insurance paid	22,099.00

You will see that the fire loss this year is the largest that we have had for a number of years accounted for, because of the loss of the Appleton's Farm fire, which destroyed the large barn and attached dairy barn with a loss of $26,000. This fire was caused by lightning on the afternoon of August 3 and required the use of 4,750 feet of hose in one line.

The destruction of the building and equipment on Great Neck December 11 owned by the U. S. Government in custody of Massachusetts Institute of Technology with a loss of $50,000.00

The extension of the fire alarm system to Little Neck has been completed and is in good working order. There is an unexpended balance from that appropriation of $235.00, which

we desire to use in connection with the rebuilding of some of the fire alarm lines in town. Some of the material that we had on hand for that purpose was used on the Little Neck extension and we want to replace it, to do the work this year. We have an unexpended balance last year of $563.17, which on account of not being able to do this work in 1943, (rebuilding the lines) because of difficulty in getting material. We will also have to buy new units for the batteries at the Station.

We also plan on doing some work inside the Station, some of the ceilings are cracked and the rooms are much in need of paint.

Nine members of our call force have been called into Government Service. The chances are that there will be more before this year is over, and with others in Defense Work it becomes more difficult to get substitutes who will be available at all times.

We recommend that two more men be added to our permanent force, that will give us three men here at all times, and will make unnecessary, the appointing of some one during the vacation period and during the absence of the regular men on account of sickness. It will make possible more frequent inspections for fire hazard through the business section of the town, than is possible now.

EDWARD H. SMITH

SAMUEL W. ATHERLEY

LIONEL SHEPPARD

Engineers of the Fire Department

Report of Forest Warden

To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1943.

Supplies and equipment on hand:

½ ton Ford Truck	1
Pump Cans	14
Fiber Brooms	50
Shovels	6
Chemical Hose	100 feet

Just twice as many calls were answered for woods, brush, and grass fires in 1943 as in the previous year. The State called for much patrol work to be done.

At this time a word of commendation is in order for the good work done by the boys of the "F. F. F. S." Without them the department would have been shorthanded.

I wish to thank all other officials who were of assistance to me during the year.

Respectfully submitted

FRANK O'MALLEY

Forest Warden

Report of Board of Health

To the Citizens of Ipswich:

To make a complete report on the activities of your Board of Health would require much more than the available space so in our annual report we will only attempt to review the highlights for the sake of brevity.

While we experienced our usual run of communicable diseases we are glad to be able to report that they were under control at all times. A rather serious outbreak of German measles in the early part of the year lasted for several weeks but fortuately caused little serious damage. Dogbite cases showed rather an alarming increase with 25 cases being reported, eight of which required vaccine and six of which the Town will receive reimbursement. One case of Scarlet Fever at the Cable Hospital approached seriousness when discovered in the maternity ward but, prompt action by your board in co-operation with the State resulted in no further admissions until the hospital was out of danger. Excellent co-operation was received from the hospital authorities to insure the safety of all concerned.

We again sponsored a tuberculosis clinic this year, having become convinced of the value of these preventable measures by past experience. During this clinic 42 persons with past history or present symptoms were x-rayed.

A diphtheria clinic was again held in April of this year during which time 86 children were inoculated. We urge parents whose children have not received this protection to have them attend our next clinic.

The cost of maintaining patients in the Middleton San-

itorium was the lowest in history this past year. Two deaths resulted from tuberculosis during the year. The Board has received a new regulation recently adopted by the State Dept. which requires us to pay for the care of all patients admitted in the future regardless of their financial status. Those in a position to pay for their own case will have to reimburse the Town. This will necessitate an increase in our budget for tuberculosis but after reimbursement will not cost the taxpayers any more.

We offer a word of praise to our local dairy farmers for the excellent job done this past year. We felt no appreciable shortage as did the larger communities. The milk supply was maintained at a high level in quality under adverse conditions which included a shortage of labor, equipment and repair parts. As you know periodic tests are made to protect the health of local citizens and we are glad to report excellent results during the entire year.

Your Board continues to recommend a system of rubbish collection. A survey of surrounding towns leaves Ipswich the only backward one in this respect. We feel a weekly collection during the winter months and a monthly one during the summer, and collecting business establishments every other day would prove adequate and not too expensive. This problem is serious and accounts for many complaints during each year constituting a health menace in many instances. We urge the early adoption of some such system.

Again the problem of garbage collection confronts us. As you know this service has been handled for some time by Harris Oil Company without a contract. Mr Harris has been more than fair with the Town but feels he is no longer interested in it due to the labor shortage and trucking problems. He has agreed however to continue until such time as a contract can be secured by the Town. We have asked for sealed bids to be submitted not later than February 3rd in this respect. It is

to the interest of both the Town and townspeople to have this service secured by a contract so that your Board can control and insure the best possible service.

Through the co-operation of the Selectmen and the regular inspections of the Agent, Mr. Jodoin a marked improvement has been brought about in the stores and restaurants of the town. A great deal of laxity was apparent in several instances and we have insisted upon immediate correction. We feel that the townspeople are entitled to the same cleanliness that is maintained in the majority and have instructed the Agent to continue his periodic inspections which are welcomed by the honest proprietor. On the whole the restaurants of Ipswich are to be commended for the way they have lived up to rules and regulations.

Well attended child clinics have been held monthly under the direction of Dr. Collins and Miss Muriel Riley, and this work continues to go on in an efficient manner. We urge more mothers to take advantage of this worthwhile phase of our work.

We wish to thank all who have co-operated with us and helped to maintain the local standards at a level to insure the safety and health of our townspeople. In this connection we commend our Milk Inspector and Sanitary Agent who has worked hard this year, performing his new duties in an efficient manner.

Respectfully submitted,

LAWRENCE M. KING, Chairman

ERNEST J. SMITH, D. M. D.

FRANK L. COLLINS, M. D.

Communicable Disease Reporter

To the Board of Health:

Gentlemen:

Following is a list of contagious diseases reported to the Board during the year:

Anterior Poliomyelitis (Infantile)	1
Chicken Pox	28
Dog Bite	25*
Cat Bite	1
Dysentery Sonne	2
Epidemic Spinal Meningitis (Pneumocoal)	1
German Measles	113
Infection of Eye (Keratoconjunctivitis)	2
Pneumonia Lobar	12
Measles	11
Mumps	2
Scarlet Fever	17
Septic Sore Throat	1
Tuberculosis Pulmonary	6
Whooping Cough	11
Undulent Fever	1
	234

Number of deaths due to communicable diseases two from pulmonary tuberculosis.

Six cases of communicable disease reported having residence out of Town.

*Note increase of dog bite cases reported:

Number of dog bite cases requiring vaccine treatment eight.

Number of cases that the Town will receive reimbursment, from the Essex County Dog Fund, six.

Respectfully submitted

PAUL M. JODOIN

Reporter of Communicable Disease

Sanitary Agent's Report

To the Ipswich Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1943.

Licenses granted:

Overnight cabins and camps	4
Methyl and wool alcohol	9
Collection of garbage and swill	2
Cleaning cesspool and vaults	2

Collection of tallow and soap greases	5
Funeral Directors	6
Permits to keep pigs	50
Burial and removal permits granted	70
Removal permits	4
Burial permits granted by Town Clerk	19
Burial permits granted by Agent of Board of Health	51
Contagious disease posted	14
Complaints received	102
Notice to abate nuisances	26
Property inspections	51
Restaurants and refreshments	50
Store inspections	59
Bakery inspections	3
Common Victualars licenses approved	16

Respectfully submitted,

PAUL M. JODOIN

Agent.

Report of Milk Inspector

To the Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1943.

Number of licenses issued to milk dealers	19
Number of milk licenses issued to stores, restaurants, etc.	39
Number of producers permits issued	65
Number of oleomargarine permits issued	12
Number of ice cream licenses issued	2
Number of pasteurizing licenses issued	4
Number of dairies scored	20
Number of dairies rescored	5
Number of samples of milk tested for butter fat	113
Number of samples of milk tested for total solids	107
Number of samples of milk tested for bacteria	126
Number of pasteurize milk samples, phosphatase test	9
Number of samples of milk tested, Microscopic Breed Test	41
Number of cream samples tested	4
Number of cream samples tested for butter fat	4
Number of cream samples tested for bacteria	2
Number of cream samples, Microscopic Breed Test	2
Number of ice cream samples	2
Number of ice cream samples tested for bacteria & butter fat	2
Number of sediment test taken	70
Number of raw milk collected	81
Number of pasteurize milk samples collected	54
Inspections made of dairy barns and milk rooms	68

Respectfully submitted,

PAUL M. JODOIN

Milk Inspector.

Report of Child Hygiene

Well Child Clinic held the first Thursday of every month:

Number of babies present	56
Number attending for the first time	16
Number of physical examinations given	56
Number of follow-up visits	21

Diphtheria Clinic held April and May 1943.

86 children from six months to fourteen years received three innoculations of the Diphtheria Toxoid.

Tuberculosis Clinic held May 21, 1943, in connection with the Essex County Health Association and Middleton Sanatorium.

42 people were x-rayed

96 home visits have been made in regards to Tuberculosis follow-up work.

FRANK L. COLLINS, M. D., Director

MURIEL E. RILEY, Reg. Nurse

Report of Inspector of Animals

Board of Health,

Ipswich, Massachusetts.

Gentlemen:

I herewith submit my report for the year ending December 31, 1943.

Number of cattle brought in from out of state	162
Number of Milk cows in July	639
Number of Dogs restrained	17

Respectfully,

G. LORING WOODBURY

Inspector of Animals.

Report of Superintendent of Streets

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit the report of the Highway Department for 1943.

The maintenance has varied very little from other years except those sections where defense work has been in progress needing more attention than usual. In addition to the regular work the department has tried to cooperate with civilian defense projects when needed, that we might help bring this terrible war to an end as soon as possible.

I want to take this opportunity to give credit to the High School boys for acting as pinch hitters again where we needed them at critical times.

The Federal Government approved of forty-four thousand (44,000) gallons of tar and road oils for treating twenty-seven (27) of our streets considered essential roads for defense and military traffic. We were fortunate to get such a liberal amount under the present conditions.

Pea stone was used for a cover on a good number of streets and appears that we will be well repaid by the extra cost, by getting an additional year or two wear from the heavier aggregate.

The most essential traffic lines were marked out once this year. Although it has been impossible to get metal traffic

signs we were able to repair the old ones and replace them without any serious delay.

Several drains were repaired where needed, and the regular catch basin system cleaned when filled up. When possible to get the materials some of the culverts will have to be rebuilt.

The gravel roads were scraped and treated with calcium chloride when and where needed.

On Hayward Street the bridge was extended approximately five feet. The rest of the street graded, graveled, and treated with two applications of tar. Eight hundred feet (800) of gravel sidewalk was also built on Hayward Street.

On Peabody Street a dual four (4) foot concrete culvert was laid at the brook. The street was then filled, graded, gravelled, and treated with two applications of tar.

Linebrook Road, Topsfield Road, Fellows Road, and Lakemans Lane, were treated with bituminous materials at different sections under Chapter 90. Two old culverts were also rebuilt on Fellows Road, with reinforced concrete pipe.

TABULATION OF TIME EQUIPMENT WORKED 1943

Equipment	Miles	Hours	Gal. Gas	Gal. Oil
Truck No. 1	9110	2192	1442	59
Truck No. 2	7782	2070	1273	51
Truck No. 3				
Walters	2924	627	1377	28
Grader Rome	1235	517	1052	36
Roller Gasoline		141	298	24
Tractor Cletrac		118	264	24
Tractor Fordson		73	110	16

Mixer Cement	105	53	8
Loader Gravel	72	36	8

INVENTORY DECEMBER 31, 1943

No.		Amount
1	Cart, Two Horse	20.00
1	Cart, Watering	25.00
1	Forge & Anvil	30.00
	Snow Fence 7,000 feet	700.00
1	Grader Whier	50.00
1	Grader Rome	2,000.00
2	Hones, Road	50.00
1	Kettle, Tar	20.00
1	Loader, Gravel	250.00
1	Mixer, Cement	100.00
1	Plow, Road	20.00
3	Plows, Blade Snow Reversable	775.00
1	Plow, V-Shaped Truck	1,200.00
1	Plow, V-Shaped Tractor	800.00
1	Plow, one way Truck	450.00
1	Plow, Tractor Sidewalk	50.00
5	Plows, Sidewalk	325.00
1	Roller, Stone two horse	25.00
1	Roller, Gasoline	1,500.00
1	Sweeper, Two horse	50.00
3	Screens, Gravel	15.00
1	Shovel, Scoop tractor	20.00
1	Tractor, Cletrac	2,000.00
1	Tractor, Fordson	50.00
2	Trucks, Dump	1,000.00
1	Truck, Walters	9,000.00
1	Truck, Pickup	300.00
1	Wagon, Oil	25.00

2	Machines, Sanding	200.00
1	Street Marker	100.00
1	Derrick	100.00
		21,250.00
	Other tools and Supplies	3,000.00
		24,250.00

Respectfully submitted,

FRANCIS E. WOOD

Superintendent of Streets

IPSWICH ROOM
Ipswich Public Library
Ipswich, Massachusetts

Report of Board of Public Welfare

To the Citizens of Ipswich:

Herewith is annual report of your Board of Public Welfare for the year ending December 31,1943.

General Relief

Since 1940, the amount of money expended for General Relief has dropped from approximately $29,000.00 to slightly less than $9,000.00. With employment at its highest peak in history, with jobs available for everyone, even some who are physically handicapped, the need for public assistance has dwindled sharply. What the result will be, when the war industries boom is over, remains to be seen. It seems logical, however, that the change over from war to peace time production will inevitably result in some dislocation of industry, with unemployment again looming on the horizon.

The W. P. A. Commodtiy store closed on March 31, 1943.

Old Age Assistance

The case load as of January 1, 1944, is 110, at an approximate cost of $4,800.00 per month, before reimbursements.

Effective September 8th last, the law was amended, increasing the benefits, as set up by a standard State Budget. At the same time, it was made mandatory for the Boards of Public Welfare to require legally liable relatives to contribute to the support of their parents, if the income of the relatives exceeded a certain figure.

However, these regulations were recently amended again, increasing the exemption allowed, which means that the difference must be met by the community.

On top of the ordinary budget allowed for the necessities of life, there are other extra items to be provided for, such as dentures, eye glasses, drugs, hospitalization, hearing devices, burials, etc. These items run into considerable money, but they must be met.

Although many more people will be eligible for Old Age and Survivors' Insurance, due to increased employment, the average payment is so pitifully small, that they must be supplemented by Old Age Assistance. In other words, the present Social Security Act far from meets the needs of the aged.

The amount expended in 1943 amounted to approximately $29,000.00 for Old Age Assistance with $35,000.00 needed for 1944.

Recipients aided January 1, 1943	112	
Applications received during year	24	
		136
Approved:	21	
Not approved for following reasons:		
Children able to support	3	
		133
Discontinued during the year for the following reasons:		
Death	9	
Sufficient Income	5	
Children able to support	5	

Moved out of town	4	23
Total cases as of December 31, 1944		110

Aid to Dependent Children

The total case load as of December 31, 1943 was 9, and the total expenditures amounted to $2,202.50, as against the sum of $3,701.00 expended in 1942.

Recipients being aided January 1, 1943.		11
Cases closed during the year	2	
Cases as of December 31, 1943		9

We wish to thank all those whose grand co-operation has made it possible to keep expenditures at its lowest in years.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

EDMUND P. GILLIS

NELSON W. PASCOE, Agent.

Report of Superintendent of Cemeteries

To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1943.

During the year, there were ninety-eight interments and two removals. Revenue from same being $1,255.00. The previous year 1942 we had ninety-six interments.

The following lots and graves were sold:

Five single graves, six eight grave lots and six four grave lots.

Revenue from the sale of lots and graves being	$ 510.00
Receipts from interments	1,213.00
Sale of lots and graves	292.50
Endowments	225.00

The year 1943 was another difficult year for the department owing to the scarcity of labor and the wet season. However, we had few complaints and I certainly appreciate the consideration shown by most everybody.

Again this year Mr. Whipple, principal of the High School was kind enough to let some of the seniors help in the Cemetery during Memorial time.

This year the budget has been increased so we hope to

improve the new addition of the Highland Cemetery. As most of the townspeople know, aside from laying out the walks and avenues, there has been nothing done since the part was added.

The walks and avenues are full of weeds and stones and they must be removed. Wild vines are running into well kept lots. Water must also be piped across this new section. There are several spots where shrubs may be planted which will help relieve the neglected look which the addition has at the present time. Since opening the section in 1933 we have sold $5,000.00 of lots and graves. Many of these lots are endowed but nothing has been done to beautify or improve the grounds around them.

May I thank all who have in any way helped this department and the boys who helped around Memorial Day.

Respectfully submitted,

BENJAMIN W. HOMANS

Superintendent of Cemeteries

INVENTORY OF TOOLS IN THE CEMETERIES, 1943

		Estimated value
Lawn mowers	16	$175.00
Grind stones	5	25.00
Wheelbarrows	5	30.00
Pails galvanized	30	10.00
Tamps	2	5.00
Shears	10	7.50
Iron roller	1	10.00

Metal lawn rakes	6	4.50
Wooden rakes	12	12.00
Hoes	6	4.50
Oil heater	1	7.00
Rubber hose	100 feet	5.00
Grub hoes	2	3.00
Baskets	2	3.00
Scythes	2	4.00
Shovels	8	14.00
Iron rakes	5	16.00
Sod lifters	2	4.50
Pruners	3	3.75
Hedge trimmers	1	1.50
Long handle trimmers	2	3.00
Chevrolet truck (1939)		400.00
Grave digger's tent	1	25.00
Tripod and tackle		35.00
Other supplies and tools		75.00
		$883.25

Report of Park Commissioners

To the Citizens of Ipswich:

The Park Commissioners herewith submit their annual report.

This department has again gone through a difficult season from the standpoint of labor. During the summer months it was occasionally possible to hire one or two school boys for a short time to mow grass with hand machines. Unfortunately the power mower which has been so efficient and rapid in doing most of the grass cutting each season, broke down the first of June, and it was necessary to attempt to find labor enough to maintain the various lawn areas by hand. Everyone can probably appreciate how difficult this problem was.

Due to the impossibility of purchasing new tulips last Fall, the tulip beds were not planted. It is the plan of the Commissioners to plant the beds to flowers again next Spring as usual.

Dow Memorial Park, a beautiful section of Town Hill received but little attention during the year. In June, most of the trees and shrubs were given a spraying to suppress the tent caterpillar and other leaf feeding insects. Much work should be done along the lines of thinning out undesirable growth, the re-establishment of fire lanes and gravelling of over one mile of railways. But due to present conditions, this work could not possibly be done.

Respectfully submitted,

C. GARDNER CAVERLY, Chairman

HENRY S. BOWEN

SAMUEL C. GORDON

Park Commissioners

Civilian Defense Committee Report

To the Citizens of Ipswich:-

January 1, 1943 found the Ipswich Civilian Defense Organization at its peak in both the number of volunteers and in efficiency. The January roster of all divisions added up to the impressive figure of 683 and this does not include volunteers serving the United States Army Air Observation Post.

As the months progressed, however, the continued Allied successes on land and sea and in the air brought a gradual slackening of the tension in Civilian Defense precautions and as a consequence, caused a falling off in interest in some divisions. There were two, however, who either maintained the same pace or increased the extent of their activities. These were the Auxiliary Police , and the Social Service Division. The Victory Garden Committee was just being organized, but before the curtain rang down on their activities, their record of accomplishments was something to be proud of.

Because of a very acute shortage of gasoline, the weekly Civilian Defense drills which were in vogue in 1942 were for the most part dispensed with: however, occasional practice alerts or regional blackouts with practice drills showed that the entire Civilian Defense Organization was on its toes and had learned its lessons well. There is no question in the mind of the writer but that our Organization was able to handle any emergency arising from any enemy action or fire through sabotage.

The first crack in the Civilian Defense structure came with the discontinuance of the night shift of our Report Center Telephonists. By permission of the State Authorities and through the co-operation of the Town Officials and Police, the

duties of the evening Telephonists were transferred to the Police Station. Later on it was only natural that they would also absorb the duties which had been the lot of the day Telephonists who were made up mostly of the ladies of the Town. There was not much lost in the efficiency of the Organization by this change, because the Police could receive the warning messages from the District Warning Center and relay these messages to the Chief Warden, the Deputies and other Chiefs of the Protection Services. In the few practice drills which were held in 1943, this system proved to work very well. The cooperation of the Chief of Police and the officers is very greatly appreciated, especially by the Chief Air Raid Warden.

One of the big disappointments to our Civilian Defense Organization was the lack of adequate equipment for our Auxiliary Fire Department. We received all sorts of auxiliary fire fighting equipment from the Federal Government with the exception of the nozzles for the hoses: consequently, a fine group of Auxilitary Firemen were forced to sit around biding their time wating for something that never came. It can be said, however, that the Auxiliary Fire Chief, Lionel Sheppard, kept his men together and put them through all sorts of training maneuvers so that they could have fitted in very well with the regular reserve Firemen if they were needed.

Of all the divisions of Civilian Defense Protective Services, the Auxiliary Police Company may be singled out for extra special commendation. Under the leadership of Captain George Hovey and Lt. Jerome Richardson, a group averaging from 45 to 50 members, were organized and trained into a very active and valuable adjunct to our regular Police Department. Members of the Company received basic instruction in the use of firearms including rifles, shotguns and pistols—conventional and automatic. In addition, they were given infantry drill, manual of arms, police manual, riot drill, judo, first aid and instruction in the police action to be taken in the presence of

unexploded bombs. The entire Company meets regularly each Thursday night in Town Hall and achieved a very high record for percentage of attendance. The Company was divided up into platoons in military style and noncommissioned officers such as Sergeants and Corporals were appointed. In February, 1942, the Auxiliary Police Company completed their training and were sworn in as Special Police Officers for the Town of Ipswich, this rating being in addition to their status in the Civilian Defense Organization. In March of the same year, they commenced active duty in maintaining the "Neck Road Outpost" where regularly thereafter, they checked each night on all cars and pedestrians proceeding to or leaving the Indian Hill, Great Neck and Little Neck areas. This Outpost was connected by telephone with Camp Agawam and was operated under the supervision of the Commanding Officer of this Camp. The nightly watch at the Neck Road Outpost was maintained continuously without let-up by the Auxiliary Police Company for twenty months, ending on November 2, 1943 when the responsibilities of this guard duty were taken over completely by the United States Army. The Ipswich Company of Auxiliary Police have performed many duties in Town and are available at all times for immediate call should an emergency arise or in connection with civic affairs to augment the regular Ipswich Police Force. The Commanding Officers and men are fully deserving of the praise and the thanks of the entire Town of Ipswich for the grand job they have done and are continuing to do whenever required. To date, this Organization has put in 53,000 man hours of active duty, including the regular weekly drills. In spite of the letdown in Civilian Defense activities, they continue to maintain their high standards of efficiency and morale and continue to be an Organization in which the Town can take great pride and satisfaction.

Not to skip over or lightly treat the other protective services, it can be seen that inasmuch as the duties for which the Wardens, Medical Division, Telephonists, etc. were organ-

ized for emergency use only, frequent drills without other active service became boring and more or less unpopular. As a consequence, practice was reduced to a minimum. This does not mean, however, any lessening in their desire to serve, because all these volunteers will be immediately ready and capable of doing praiseworthy service should the necessity arise. Although practice blackouts and drills are now a rarity, the Town may feel fully confident that all the protection divisions have been well trained and are prepared to cope with any disasters resulting from enemy action or sabotage.

Except for a short period in which Howard N. Doughty turned the reins over to Samuel H. Eaton, he is still very much on the job and assisted by the deputies, George E. Matheson, Samuel W. Atherley, and Mrs. Eugene Matheson, remains alert to any need for protective action. The same may also be said for Charles A. Mallard, Chief of the Electrical Department and Frank E. Wood in charge of streets, rescue and demolitions.

Considering the value and necessity of all these wartime Civilian Defense precaution and related services, the cost to the taxpayers of Ipswich has been exceedingly light for a town the size of ours.

Of the $5,000.00 appropriated to carry on this work, only $3,295.33 was spent, leaving a balance of $1,750.89 to be turned back for other uses. Our greatest expense last year was for the purchase of winter uniforms for the Auxiliary Police. The amount spent, however, is trifling indeed compared to the value of the service received and which will be given in the months to come. The bulk of the other expense was for office rental, telephones, correspondence and service and supplies, many of which will be of use to the Town long after the war is over.

Along with the apparent lessening in the danger of attack, Civilian Defense precautions may be eased off further, thus reducing expense to a minimum.

Of all the constructive work done by the various groups in the Civilian Defense Organization, none has been more effective than that turned in by the Social Service Division led by the hard working and very able co-chairmen, the Misses Jane Bokron and Louise Bartnisky, and aided by a small group of conscientious and devoted assistants. Early in the year, the Social Service Division, on instructions from the State Administrator conducted an accurate and painstaking survey of the Town to determine the need for day nurseries to care for the children of working mothers. This survey group, led by Mr. Joseph Ross, found that while there was some need for some such arrangement plus a greater need for additional recreational facilities for teen-agers, the demand was not sufficiently great to warrant the expense of their organization and maintenance. However, the knowledge and figures acquired by this survey are now available to the Town and should prove of considerable value should the need become more acute. The Social Service Division, with the aid and co-operation of the U. S. O. and military officials, also formulated plans for the recreation and entertainment of local enlisted men and officers at Camp Agawam, plus visiting servicemen—Naval as well as Military. The importance of this work cannot be overestimated. The entertainment and dances eack week were of value not alone as maintainers and builders of morale, but presented the soldiers with an opportunity of meeting the young ladies of the Town in proper fashion, hesulting in acquaintanceships and friendships that took many of the men into Ipswich homes instead of wandering aimlessly around town or lolling in bars during their off hours. A great deal of praise is due to those citizens who opened up their homes for the entertainment of the officers and men as well as to the entire Social Service Committee.

The most active and by far the most popular committee within the Civilian Defense Organization in 1943 was the Victory Garden Committee, directed by Mr. George Rose.

Spurred on by the threat of stricter rationing and stimulated in addition by the thrill of raising one's own food, people from all walks of life flocked to the Victory Garden lectures and educational movies.

In a spirit of mutual help, information and ideas were exchanged on subjects ranging from the cultivation and fertilization of the soil right up to the preserving and canning operations—not to mention the keen interest in pigs and chickens.

Smaller divisional committees were set up to specialize on the different stages of vegetable gardening, canning and preserving as well as administrative, advisory and promotional committees. So well did each one do his work and so close was the general co-operation that even as early as June, it was a foregone conclusion that the autumn months would show a fine, satisfying record of food production, home canning and preserving.

Rationing or no rationing, the enthusiasm for home gardening is such that the Victory Garden Committee will again carry through in the same spirit to even greater records in 1944.

If this matter of "Popularity" should be put to a vote and the school children, especially, should have their say, top honors would go to the Canteen Service. On many of the practice drills and several rallies, including last September's War Bond Parade, the Canteen Chairman Mrs. George Stevens and her fifteen to twenty-five assistants were present with coffee and doughnuts, or cold drinks in the hot weather. This kind of service was the more appreciated, because although the drills, etc. were merely practice, the need for refreshments was very real.

Late in the Fall with the discontinuance of the Civilian branch of the Army Air Raid Warning Service, followed in a few weeks by a relaxation in the dimout laws, general interest

in Civilian Defense subsided considerably. However, the framework of our organization is still being held together until the Federal and State Authorities order us to disband. Consequently, the administration office will remain open to do routine clerical work, furnish information and perform administrative duties for all divisions.

In closing this, which may well be the last detailed Civilian Defense Report, the writer wishes to acknowledge with deep and sincere gratitude the invaluable assistance given by the Vice Chairman, our genial Postmaster, Sylvester D. Conley. From the moment the writer took over the chairmanship and long before that, our entire organization from top to bottom has looked to him for counsel and despite his modestly declining the credit, everyone will agree that he has been and still is the keystone of our organization. There are in addition, a score or more others deserving of recognition and commendation, but as the instructions for "Brevity" in this report have already been overextended, let each hard working and loyal volunteer fully realize that his or her work is greatly appreciated.

JOHN E. GILL, Chairman

Ipswich Civilian Defense Committee

Service Committee Report

To the Citizens of Ipswich:

Your Service Flag Committee begs to submit the following report:

Last May your committee purchased and dedicated a service flag of suitable size which flies over the monument to the unknown soldier in Market Square. Upon this flag are two stars, one blue with numerals indicating the number of our boys and girls in active service, the other gold, also with numerals upon it indicating the number of our boys and girls who have made the supreme sacrifice. These numerals are changed from time to time as records indicate.

In the spring it will be necessary to replace the flag with a new one as our present flag has been frayed and discolored due to weather conditions and hot sun.

We wish at this time to pay tribute to Mrs. S. W. Atherley who has labored untiringly in assembling the names of all who have entered and are entering the armed services.

We also wish to extend thanks to the men of the Electric Light Department who made possible lowering and raising of the flag when it became necessary to change the numerals.

CLARENCE L. PICKARD, Chairman
LENA J. ATHERLEY
ANNE L. DAVIS
BERNARD M. SULLIVAN
WALLACE J. LATHROP
JOHN F. CONLEY

Rehabilitation Report

To the Honorable Board of Selectmen:

Gentlemen:

The Commission on Rehabilitation appointed by Governor Saltonstall, with Committees form the Senate and the House of the Commonwealth are studying from many angles the methods of best meeting the conditions that will arise because of demobilization and changes in industry and business. One of the conclusions that has been reached is that it is very urgent that each community organize now, in order that when the need arises, there will be no delay because the requisite facilities will not be available. The Governor has sent an urgent appeal to all the municipalities in the State asking the administrative officials to organize their communities, and in order that Ipswich may have a plan before the Warrant for the Annual Town Meeting closes on February 3rd the subject has been discussed at various meetings, and at a meeting with the Selectmen on December 23rd, it was suggested that a tentative plan be drawn up, which could be revised or for which some other plan could be substituted.

Other conferences have been held by those concerned with the problem of Rehabilitation, and Ipswich Post 80 of the American Legion has requested that the following be included in the Warrant for the Annual Town Meeting, which they believe will meet the present situation.

Article:

To see if the town will authorize the Selectmen to appoint an Ipswich Advisory Committee composed of the American Legion Rehabilitation Committee and representatives of other local organizations interested to cooperate with the State Advisory Committee on veterans rehabilitation problems, and vote to appropriate the sum of $1,000.00 (one thousand dollars) for the expenses thereof, to be expended subject to the approval of the Board of Selectmen.

HOWARD N. DOUGHTY

Soldiers Relief Agent.

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report for the year ending December 31, 1943.

Work performed from January 1 to December 31,1943.

Scales	Adjusted	Sealed	Not Sealed	Condemned
Platform over 10,000	1	3		
Platform 5,000 to 10,000		1		
Platform 100 to 5,000	2	26		
Counter 100 to 5,000		5		
Counter under 100	1	28		
Beam 100 to 5,000		1		
Spring 100 to 5,000		5		
Spring under 100	2	18	5	
Computing under 100	2	26		
Person weigher (slot)	1	10		1

Scales	Adjusted	Sealed	Not Sealed	Condemned
Prescription		3		1
Jewellers'		4		
Weights				
Avoirdupois		174		
Apothecary		39		3
Metric		25		1
Volumetric Measures				
Liquid Measures		33		
Automatic Liquid Measuring Devices				
Gasoline Pumps		1		
Oil Pumps		2		
Vehicle Tank Meter System		23		
Bulk Sta. Meter System		15		
Grease Measuring Devices		2		
Quantity Measures on Pumps		9		
Yard Sticks			5	
Total	9	458	5	6

Article	Total Number Tested	Number Correct	Number Incorrect Under	Number Incorrect Over
Beans	29	29		
Bread	91	60	22	9

Article	Total Number Tested	Number Correct	Number Incorrect Under	Number Incorrect Over
Butter	55	55		
Charcoal (bags)	14	14		
Coal (bags)	24	24		
Confectionery	40			40
Dry Commodities	41	36	5	
Flour	25	25		
Fruit and vegetables	11	9	2	
Kindling wood in bags, paper	22	22		
Lard	5	5		
Oil in cans, 1 qt., 2 qts., 1 gal., 5 qts.	532	532		
Ham and Meats wrapped in paper	28	16	12	
Potatoes	40	40		
Spinach, wrapped in (bags)	9	6	3	
Sugar	34	34		
Milk bottles, ½ pt., 1 pt. and 1 qt.	640	640		
	1640	1547	44	49

The usual listing of reweighing commodities sold or put up for sale appears in my report. I have collected and turned over to the Town Treasurer, $73.12.

Due to the fact that five of the stores on my record have been closed and 14 Gasoline Pumps also closed, my return to the Town Treasurer was less than in the year 1942.

The above report includes all items through December 31, 1943.

LOUIS H. V. BOUCHER

Acting Sealer of Weights and Measures

List of Jurors

1943 - 1944 - 1945

Arthur, Charles M., Turner Hill	Superintendent
Atherley, Wilfred S., 18 Woods Lane	Salesman
Bamford, Earle B., 16 Pleasant Street	Shoe Worker
Barbati, Albert, 26 Lafayette Road	Draftsman
Benedix, George W., 10 Maple Avenue	Salesman
Bolles, Chester A., 15 Turkey Shore Road	Broker
Bolles, Gardner, 3 Poplar Street	Bond Salesman
Bouchard, George H., 21 North Main Street	Dye Chemist
Bowen, Henry S., 3 Summer Street	Printer
Ciolek, Joseph J., 90 High Street	Merchant
Downing, Howard C., High Street	Farmer
Garrett, Charles S., 22 Woods Lane	Superintendent
Geanakos, Demos, Linebrook Road	Merchant
Goodale, Geoffrey, Argilla Road	Farmer
Green, Samuel M., 41 Turkey Shore Road	Teacher
Greene, John E., Pleasant Street	Carpenter
Hall, Wilmot, 16 Manning Street	Bank Teller
Hamm, Donald J. T., Masconomet Road	Commercial Artist
Harris, Arthur V., 15 Putman Road	Chauffeur
Heard, Roger A., Linebrook Road	Retired
Hills, Henry F., 41 High Street	Clerk
Hodgkins, Richard S., 76 East Street	Shipyard
Horsman, Albert E., 3 Newmarch Street	Mechanic
Hulbert, Gordon M., 67 County Road	Manager
Hulbert, Walter H., Town Farm Road	Laborer
Jackson, Winthrop A., Argilla Road	Salesman
Jean, Garland P., 9 Ward Street	Salesman
Jewett, Rodney D., 33 North Main Street	Knitter
Kaszuba, Joseph, 6 Topsfield Road	Grocer
Kemp, Charles J., 2 Agawam Avenue	Caretaker
King, Lawrence M., Essex Road	Manager

Knowles, William F., Argilla Road	Clerk
Lang, Robert H., 52 Central Street	Insurance
Levesque, Laurian A., Fairview Avenue	Merchant
Lezon, Walter E., Brownville Avenue	Insurance
Lippoldt, Irving M., 14 Mineral Street	Electric Mfg.
Lombard, J. Alcide, 116 High Street	Knitter
Morgan, Frank H., 51 North Main Street	Tannery
Morin, Joseph W., Lafayette Road	Truck Driver
Morrill, Herbert H., 52 North Main Street	Salesman
Murray, Edwin P., 5 Warren Street	Laborer
Nason, Clyde A., 7 Maple Avenue	Salesman
Otis, George T., 14 Mt. Pleasant Avenue	Knitter
Richardson, Jerome, County Road	Wool Broker
Riley, John J., Linebrook Road	Laborer
Ross, Francis G., 73 High Street	Salesman
Ross, Walter P., 51 East Street	Crossing Tender
Sayward, Charles W., 26 Green Street	Electric Mfg.
Scribner, Kenneth, 3 Turkey Shore Road	Electric Mfg.
Sheppard, Lionel M., Labor-in-Vain Road	Foreman
Sheppard, Roland E., 7-a Warren Street	Knitter
Smith, Frank E., Topsfield Road	Farmer
Spencer Arthur J., Linebrook Road	Caretaker
Spencer, Bernie E., 84 High Street	Clerk
Stevens, Frank, 10 Brown Square	Janitor
Stone, Daniel W., 5 Hovey Street	Operator
Stone, Howard E., Scotton Lane	Superintendent
Swain, Howland N., County Road	Salesman
Swan, Isaac E., 13 Putman Road	Knitter
Thompson, Lovell, Argilla Road	Publisher
Van Wyck, Benjamin S., Argilla Road	Executive
Wales, John, Linebrook Road	Salesman
Wells, Dana J., 20 Turkey Shore Road	Shipyard
Weare, William S., 14 Kimball Avenue	Salesman
Westwood, Norman S., Heartbreak Road	Gardener
Willis, Edward W., 13 Manning Street	Accountant
Woleko, Edmund E., 1 Woods Lane	Lamp Worker

Report of Trustees of Memorial Hall

To the Citizens of Ipswich:

It is impossible to write a report on the Memorial Building the past year without thinking of the people connected with the control of the building.

During the year we have lost because of death two members of the trustees.

James A. McInnis, a member of the board since its organization and custodian of the building for some years, and George S. Stevens, a member of the board of trustees.

James McInnis has followed the building and organization of its use during the period of its existence. He has taken the responsibility as though it were his personal property. George S. Stevens, as a trustee, served with a sense of fair and definite consideration of each problem.

The trustees have continued to consider all problems regarding the use of the building and have been fortunate in obtaining the services of Samuel Aitken as custodian.

Respectfully submitted,

RALPH C. WHIPPLE
BERNARD M. SULLIVAN
JOHN F. CONLEY
GEORGE E. MATHESON
WALTER E. HAYWARD
GEORGE A. SCHOFIELD

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

The Trust Fund Commissioners have carried out their duties for the year 1943 in accordance with the vote at the annual Town Meeting, April 8, 1929, which created the Trust Fund Commission and their responsibilities as further specified in the bylaw which was passed at the Annual Town Meeting March 2, 1942.

All transactions affecting both the principal and the income of the funds are given in detail in the report of the Town Treasurer in this Annual Town Report.

Respectfully submitted,

GEORGE A. SCHOFIELD, Chairman

GEORGE C. PARSONS, Secretary

CHARLES E. GOODHUE, Jr.

Trust Fund Commissioners.

REPORTS

OF THE

FUNDS, TRUSTS, TRUSTEES' AND FEOFFEES,

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1943

and the

THREE HUNDRED AND TENTH YEAR

of the

TOWN'S INCORPORATION

Chronicle Publishing Co., Printers
Ipswich, Mass.

Acting Town Accountant's Report

To the Citizens of Ipswich:

I submit herewith the annual reports of the following funds as compiled by their respective Treasurers. The Securities comprising these funds have been examined by the auditors from the Department of Accounts of the Commonwealth.

Brown School Fund
Mrs. William G. Brown Fund
Burley Education Fund
Eunice Caldwell Cowles Fund
Cemetery Perpetual Care
Richard T. Crane, Jr., Picnic Fund
Dow Boulder Memorial Fund
Feoffees Grammar School
Heard Fund of Ipswich Public Library
Marianna T. Jones Fund
John C. Kimball Fund
Elizabeth R. Lathrop Fund
R. H. Manning Fund
Manning School Fund
Martha I. Savory Fund
George Spiller Fund
Treadwell Fund of Ipswich Public Library

HOWARD N. DOUGHTY
Acting Town Accountant

Essex, ss.

Then personally appeared Howard N. Doughty, Acting Accountant of the Town of Ipswich, and made oath that above statement by him is true.

Before me:

Edward S. Cogswell

Justice of the Peace

My commission expires July 10, 1947.

Cemetery Trust Funds

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Adams, John P.	100.00	103.61	2.58	2.00	104.19
Allen, Prince A.	100.00	106.19	2.64	2.50	106.33
Andrews	150.00	378.72	9.46	9.00	379.18
Andrews, Reuben	100.00	100.53	2.51	2.50	100.54
Appleton, Francis R.	400.00	400.33	10.00	10.00	400.33
Appleton, General James	250.00	332.64	8.31	8.00	332.95
Archer, Nathaniel	100.00	119.25	2.97	3.00	119.22
Atkinson, Walter S.	50.00	51.90	1.30	1.25	51.95
Atkinson, Wesley B.	50.00	50.08	1.25	1.25	50.08
Bailey, Elizabeth A.	50.00	60.66	1.51	2.00	60.17
Baker & Dixon	90.00	129.90	3.24		133.14
Baker, Alfred	50.00	50.13	1.25	1.25	50.13
Baker, Charles H.	75.00	193.63	4.83	4.00	194.46
Baker, Isabelle	150.00	150.00	1.12		151.12
Baker, John	150.00	158.33	3.95	8.50	153.78
Baker, Samuel H.	50.00	50.41	1.25	1.50	50.16
Bamford, Charles W.	50.00	50.08	1.25	1.25	50.08
Bamford, Robert T.	50.00	50.11	1.25	1.25	50.11
Barber, M. E.	50.00	100.16	2.50	2.50	100.16
Barker, G. A. & Austin L. Lord	100.00	100.60	2.51	2.50	100.61
Barnard, Kate S.	200.00	201.69	5.03	5.00	201.72
Barton, A. J.	75.00	85.87	2.14		88.01
Baxter, Emma	75.00	75.64	1.88	2.25	75.27
Baxter, Nellie E.	50.00	50.57	1.25	1.50	50.32
Benedix, Albin	100.00	104.21	2.60	3.00	103.81
Berry, Charles S.	100.00	115.02	2.87	2.50	115.39
Birch	50.00	54.28	1.35	1.50	54.13
Blake, John A.	200.00	200.31	5.00	5.00	200.31
Blake, John H.	100.00	125.86	3.13	3.00	125.99
Blake, John H. (Flowers)	100.00	126.57	3.15	3.00	126.72
Blake, Samuel	100.00	185.65	4.64	4.50	185.79

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Blenhorn, Mary	100.00	100.75	2.51	2.50	100.76
Blood, Samuel	50.00	80.84	2.02	2.00	80.86
Bolles, Chester A.	75.00	75.38	1.88	1.75	75.51
Bomer, Caroline E.	100.00	145.54	3.63	4.00	145.17
Bond. Hannah S.	75.00	81.71	2.04	2.00	81.75
Bone, Alice H.	50.00	50.34	1.25	1.25	50.34
Bowen, Mary E.	50.00	51.66	1.29	1.25	51.70
Boynton, Warren	50.00	51.36	1.28	1.25	51.39
Bray, Patience H.	100.00	135.55	3.38	3.50	135.43
Brockelbank, Eunice	50.00	50.43	1.26	1.69	50.00
Brockelbank, Jeremiah	50.00	50.08	1.25	1.25	50.08
Brockelbank, William	50.00	50.08	1.25	1.25	50.08
Brown, Aaron F.	50.00	145.00	3.62	3.75	144.87
Brown, Benjamin C.	100.00	118.43	2.95		121.38
Brown, Charles E.	150.00	160.43	4.00	3.00	161.43
Brown, Everett K. & Margaretta	100.00	120.73	3.00	3.00	120.73
Brown, E. Newton	100.00	103.78	2.58	2.50	103.86
Brown, Gardner A.	200.00	203.09	5.06	4.50	203.65
Brown, George	50.00	52.51	1.30		53.81
Brown, George B.	200.00	202.90	5.06	3.50	204.46
Brown, H. B.	75.00	95.43	2.38	2.25	95.56
Brown, John A.	150.00	160.87	4.01	4.00	160.88
Brown, John Allen	100.00	163.51	4.07	4.00	163.58
Brown, John B.	100.00	161.17	4.01	4.00	161.18
Brown, John H.	125.00	139.85	3.48	3.50	139.83
Brown, John M.	100.00	104.40	2.60	2.50	104.50
Brown, Lucy H.	100.00	233.91	5.83	6.50	233.24
Brown, Thomas	100.00	139.63	3.48	6.00	137.11
Brown, William G.	100.00	210.16	5.24	5.00	210.40
Buckley, Arthur	50.00	50.08	1.25	1.25	50.08
Burnham, John A.	75.00	94.35	2.35	2.25	94.45
Burnham, William F.	100.00	100.53	2.51	2.50	100.54
Byrd, Olive	100.00	101.97	2.53	2.50	102.00
Caldwell, Colonel Luther	100.00	100.41	2.51	2.50	100.42
Caldwell	100.00	177.36	4.43	4.00	177.79
Caldwell, Eben	100.00	141.92	3.54	3.50	141.96
Caldwell, F. H.	50.00	57.99	1.44	1.25	58.18
Caldwell, Jennet F.	150.00	370.70	9.26	7.50	372.46
Caldwell, Luther	100.00	100.15	2.50	2.50	100.15

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Caldwell, Sylvanus	100.00	128.52	3.21	3.00	128.73
Caldwell, Watson H.	75.00	109.62	2.74	2.50	109.86
Cameron, Margaret	50.00	50.08	1.25	1.25	50.08
Canney, Sylvanus F.	100.00	113.12	2.82	2.50	113.44
Carey, Michael	100.00	100.18	2.50	2.50	100.18
Carpenter, E. M.	75.00	76.08	1.90	2.00	75.98
Caverly	100.00	125.40	3.13	3.00	125.53
Chalmers, James	100.00	105.07	2.62	3.00	104.69
Chambers, Charles M.	100.00	125.24	3.13	3.00	125.37
Chapman, Clifford F.	100.00	100.15	2.50	2.50	100.15
Chapman, Edward L.	50.00	53.22	1.33	2.50	52.05
Chapman, Thomas T.	50.00	52.66	1.31	1.25	52.22
Chapman, William A.	50.00	50.09	1.25	1.25	50.09
Choate, Henry	50.00	50.08	1.25	1.25	50.08
Choate, John	75.00	78.35	1.95	2.00	78.30
Choate, Johnathan	150.00	206.63	5.16	5.00	206.79
Christian, Florence	50.00	50.08	1.25	1.25	50.08
Cilley, John D.	100.00	167.91	4.19	4.00	168.10
Clarke, Catherine	100.00	219.36	5.48	6.00	218.84
Clarke, Daniel	100.00	170.00	4.25	4.50	169.75
Clark, Phillip E.	150.00	166.50	4.16	4.00	166.66
Coburn	200.00	543.35	13.56	7.50	549.41
Coburn, Lucy C.	200.00	561.96	14.03	10.00	565.99
Cogswell	200.00	707.20	17.66	10.00	714.86
Cogswell, E. & T. F.	100.00	125.19	3.11	3.00	125.30
Collins, Abbie	50.00	50.08	1.25	1.25	50.08
Comeau, Eddie	75.00	75.25	1.88	1.75	75.38
Comeau, George A.	75.00	82.41	2.05	2.00	82.46
Conant, Cora B.	50.00	50.08	1.25	1.25	50.08
Condon, Thomas E.	150.00	151.64	3.78	3.00	152.42
Cook, Jennie B.	50.00	50.12	1.25	1.25	50.12
Cook, John	50.00	61.19	1.52	1.50	61.21
Cowles, Eunice Caldwell	300.00	495.38	12.37	11.00	496.75
Cowperthwaite, Gladys	50.00	50.08	1.25	1.25	50.08
Critchley, W. W.	50.00	50.46	1.26	1.25	50.47
Crossley, Harry	50.00	54.20	1.35	2.00	53.55
Crossman, Charles H.	100.00	102.20	2.55	4.00	100.75

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Cutler, Charles H.	100.00	197.78	4.93	4.00	198.71
Damon, Edwin H.	100.00	124.64	3.10	3.00	124.74
Damon, Harry K. & Robert W. Bolles	100.00	113.47	2.82	6.00	110.29
Dawson	100.00	162.17	4.04	4.25	161.96
Day, Charles G.	100.00	100.00	2.50	2.00	100.50
Dobson, Clara B.	50.00	113.59	2.82	4.00	112.41
Dodge, Grace M.	100.00	110.17	2.75	3.00	109.92
Dodge, Harry K.	100.00	207.13	5.16	4.50	207.79
Dodge, Ignatius	50.00	50.07	1.25	1.25	50.07
Dodge, James P.	50.00	54.95	1.37	2.00	54.32
Dodge, Martha A.	50.00	50.07	1.25	1.25	50.07
Dodge, Richard F.	100.00	221.33	5.52	5.00	221.85
Davidson, Sarah Goodhue	50.00	50.71	1.26	1.25	50.72
Donlon, Patrick	40.00	43.77	1.09	1.00	43.86
Dorr, Abbie J.	75.00	75.82	1.88	1.75	75.95
Doughty, Howard N.	50.00	50.64	1.26	1.25	50.65
Douglas, John W.	100.00	101.10	2.51	2.50	101.11
Dow, Arthur & Minnie	100.00	103.65	2.58	2.50	103.73
Dow, David F.	50.00	101.81	2.54	2.50	101.85
Downie, Susan L.	100.00	116.52	2.91	3.00	116.43
Duckworth, William	150.00	214.35	5.35	5.50	214.20
Dudley, Josiah	100.00	139.97	3.49	3.00	140.46
Dunham, Bessie	50.00	51.42	1.28	1.25	51.45
Dunnells, Mary R.	75.00	79.23	1.98	3.00	78.21
Durgin, Sarah E.	100.00	152.95	3.82	3.00	153.77
Ellsworth, Benjamin	100.00	106.03	2.64	2.50	106.17
Estes	50.00	50.35	1.25	1.25	50.35
Fall, George	75.00	80.27	2.00	3.00	79.27
Fall, William H.	100.00	101.92	2.53	3.00	101.45
Farley	100.00	222.59	5.55	5.00	223.14
Farley, Eunice & Eliz.	50.00	66.17	1.64	1.50	66.31
Farley, George E.	100.00	108.30	2.70	3.00	108.00
Farley, Nathaniel R.	100.00	113.91	2.83	2.75	113.99
Farley, Pauline T.	100.00	151.00	3.76	3.00	151.76
Fellows, Abbie M.	50.00	152.79	3.80	6.00	150.59
Fellows, Daniel H.	100.00	126.18	3.14	3.00	126.32
Fields, Mary M.	50.00	99.11	2.47	2.00	99.58

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Flemming, Mary E. & Winifred M. Millard	50.00	50.08	1.25	1.25	50.08
Flitner, Isaac	100.00	100.21	2.50	2.50	100.21
Foss, Eliza A.	50.00	50.31	1.25	1.50	50.06
Foss, John C.	100.00	101.84	2.53	2.50	101.87
Foster, Benjamin F.	100.00	127.88	3.18	3.00	128.06
Foster, Cyrus	50.00	50.16	1.25	1.25	50.16
Foster, Mary A.	50.00	50.08	1.25	1.25	50.08
Foster, Richard R.	100.00	101.93	2.53	2.50	101.96
Fraser, Nora	50.00	50.96	1.27	1.50	50.73
Fraser, William	100.00	100.00	2.50	2.50	100.00
Gallagher, John	100.00	107.34	2.67	3.00	107.01
Galbraith, John & Mary E.	100.00	149.38	3.72	13.00	140.10
Gallagher, James E.	100.00	102.35	2.55	2.50	102.40
Gallagher, John	150.00	156.03	3.98	3.50	156.42
Gallagher, Thomas	150.00	153.20	3.82	3.00	154.02
Giddings	100.00	226.68	5.65	4.00	228.33
Giddings, Charles W.	150.00	203.11	5.06	3.00	205.17
Gilmore, George H.	50.00	88.17	2.20	2.00	88.37
Gilmore, Robert	200.00	422.25	10.53	8.00	424.78
Glasier, Richard H.	50.00	50.53	1.26	1.25	50.54
Goodhue, Charles E.	100.00	101.45	2.53	2.75	101.23
Goodhue, John W.	100.00	115.95	2.88	3.00	115.83
Goodhue, Samuel J.	50.00	67.21	1.68	2.00	66.89
Goodwin, Silias Henry	100.00	102.95	2.57	2.00	103.52
Goss, Charles H.	50.00	51.16	1.27	2.00	50.43
Gould, William P. & Arthur W.	100.00	187.14	4.66	3.00	188.80
Gove, Mary E.	75.00	78.89	1.97	3.00	77.86
Gove, Robert	50.00	50.16	1.25	1.25	50.16
Grant, Daniel A.	50.00	50.16	1.25	1.25	50.16
Gray & Gracey	100.00	101.41	2.53	3.50	100.44
Grant, Ephreim	50.00	50.33	1.25	1.50	50.08
Greasley, William D.	50.00	50.19	1.25	1.25	50.19
Green, George H.	100.00	103.02	2.56	3.00	102.58
Griffin, James	100.00	141.38	3.52	4.00	140.90
Gwinn, Sarah M.	50.00	53.85	1.33	2.50	52.68
Hanson, Martha E.	200.00	382.77	9.55	8.00	384.32

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Hardy, Lois	100.00	109.33	2.72	3.00	109.05
Harris, Daniel R.	100.00	103.52	2.57	3.00	103.09
Harris, Moses	100.00	106.72	2.65	3.00	106.37
Harris, Susan M.	100.00	100.16	2.50	2.50	100.16
Harris, William J. & Emma A. Dodge	100.00	112.39	2.79	2.50	112.68
Hart, George	100.00	100.16	2.50	2.50	100.16
Haskell, George	300.00	526.36	13.14	6.00	533.50
Haskell, Mary	50.00	63.11	1.56	2.00	62.67
Haskell, William & Abagail	50.00	53.13	1.31	1.75	52.69
Hawkes, William W.	100.00	111.25	2.77	3.00	111.02
Hayes, Rebecca .G	50.00	50.08	1.25	1.25	50.08
Hayes, Smith E.	50.00	50.08	1.25	1.25	50.08
Heard, William	100.00	136.94	3.41	3.50	136.85
Hibbert, Martha	50.00	50.08	1.25	1.25	50.08
Hills, Lillian C.	100.00	102.81	2.56	2.00	103.37
Hills, Sarah	75.00	75.66	1.88	1.75	75.79
Hodgkins, Caroline E.	50.00	53.72	1.33	2.00	53.05
Hodgkins, Daniel L.	54.34	54.86	1.36	1.25	54.97
Holland, Thomas	100.00	185.80	4.63	4.00	186.43
Holmes, Henry S.	50.00	117.83	2.93	3.00	117.76
Horton, Joseph I.	100.00	100.19	2.50	2.50	100.19
Hovey	100.00	198.51	4.95	4.50	198.96
Howard, Martha P.	50.00	50.49	1.26	1.25	50.50
Howe, Emerson	100.00	147.28	3.68	3.00	147.96
Hubbard, Aaron W.	75.00	80.93	2.02	2.25	80.70
Howe, Theodore C.	100.00	206.05	5.15	5.00	206.20
Huckins, J. A.	100.00	128.08	3.20	3.00	128.28
Huckins, Joseph A. (Flowers)	100.00	101.65	2.54	3.00	101.19
Huckins, Nellie Bancroft	100.00	109.23	2.73		111.96
Hugard, Grace M.	100.00	105.99	2.64	3.00	105.63
Hudgens, Seymour I.	100.00	100.26	2.50	2.75	100.01
Hunt, Lucy A.	100.00	139.30	3.48	3.00	139.78
Jenkins, Rees	75.00	101.08	2.52	2.50	101.10
Jewett, Edward W.	100.00	105.89	2.64	2.50	106.03
Jewett, L. S. & E. B.	250.00	351.39	8.78	9.00	351.17
Jewett, Nathan	275.00	281.89	7.04	5.00	283.93

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Jodrey, Albert	100.00	100.15	2.50	2.50	100.15
Johnson, John A.	100.00	152.96	3.82	4.00	152.78
Johnson, Joseph	50.00	50.17	1.25	1.25	50.17
Jordan, Robert J.	100.00	100.15	2.50	2.50	100.15
Kelly, Charles M.	100.00	100.50	2.51	3.00	100.01
Kendell, James H.	100.00	158.47	3.95	3.50	158.92
Kennedy, Ethel L.	100.00	122.98	3.06	3.00	123.04
Kimball, Charlotte M.	100.00	119.90	2.98	3.00	119.88
Kimball, Eben	100.00	296.65	7.40	6.00	298.05
Kinsman	50.00	93.44	2.32	2.25	93.51
Kinsman, George	100.00	233.32	5.82	11.00	228.14
Kimball, Harriet L.	100.00	260.39	6.50	6.00	260.89
Kimball, John C.	300.00	341.71	8.53	8.00	342.24
Kimball, John C.	100.00	100.16	2.50	2.50	100.16
Kimball, N. S. & Eben	100.00	100.16	2.50	2.50	100.16
Kimball, William	75.00	77.09	1.91	2.00	77.00
Kinsman, Aaron	50.00	53.80	1.33	1.25	53.88
Kinsman, Gustavus	100.00	104.54	2.60	3.00	104.14
Kinsman, J. Farley	100.00	198.47	4.95	4.00	199.42
Kinsman, Joanna	100.00	155.01	3.86	3.50	155.37
Kinsman, William H.	100.00	124.42	3.10	3.00	124.52
Kinsman, William	166.60	185.02	4.61	3.50	186.13
Kippin, Florence M. & Sadie P. Goldthrop	100.00	100.71	2.51	2.50	100.72
Lakeman, Charlotte L.	100.00	100.30	2.50	2.50	100.30
Lakeman, Hardy	50.00	50.08	1.25	1.25	50.08
Lakeman, Martha	50.00	98.21	2.44	2.25	98.40
Lakeman, Maxwell	100.00	108.80	2.71	3.00	108.51
Lamson, John B.	50.00	95.15	2.36	2.50	95.01
Lane, John	50.00	50.08	1.25	1.25	50.08
Lathrop, Edwin C.	100.00	111.11	2.76	3.00	110.87
Lavalette, William H.	100.00	101.87	2.53	3.00	101.40
Lay, Elsie M.	100.00	102.38	2.54	2.75	102.17
Lemieux, Achelle	50.00	50.42	1.26	1.25	50.43
Lindberg, Marcius	50.00	50.49	1.26	1.50	50.25
Lord, Aaron	75.00	79.24	1.98	2.00	79.22
Lord, Asa 2nd	50.00	55.41	1.38	1.25	55.54

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Lord, Caroline E.	100.00	110.68	2.76	3.00	110.44
Lord, Ezra	100.00	223.72	5.59	5.00	224.31
Lord, Frank H.	100.00	111.13	2.77	3.50	110.40
Lord, George A.	50.00	55.99	1.39	3.00	54.38
Lord, George E.	100.00	183.65	4.59	4.00	184.24
Lord, Josiah & Lydia H.	100.00	205.69	5.14	4.00	206.83
Lord, Lucy Slade	100.00	110.31	2.75	3.00	110.06
Lord, Luther	100.00	181.38	4.53	4.00	181.91
Lord, Nathaniel, Jr.	75.00	76.19	1.90	2.00	76.09
Lord, Thomas H. & Lucretia S.	100.00	100.16	2.50	2.50	100.16
Lord, Walter E.	100.00	138.54	3.45	3.00	138.99
Lord & Bowie	75.00	87.98	2.18	2.00	88.16
Low, Winthrop	50.00	52.68	1.30	1.50	52.48
Lowe, David	25.00	25.60	.64	.50	25.74
Lummus, Abraham	100.00	107.69	2.68	2.50	107.87
Maher, Elizabeth J.	100.00	101.54	2.52	2.50	101.56
Maine, Mary Butler	150.00	156.77	3.90	3.00	157.67
Malenfant, Marie	75.00	76.35	1.90	2.00	76.25
Mallard, Albert D.	50.00	50.08	1.25	1.25	50.08
Mann, George A.	100.00	110.37	2.74	7.00	106.11
Mann, Maria	75.00	93.31	2.32	4.00	91.63
Marlin, Daniel	75.00	75.92	1.88	2.00	75.80
Marshall, Joseph	50.00	51.16	1.27	1.50	50.93
Marshall, Mary E.	100.00	119.43	2.97	3.00	119.40
Martin, Everard H.	100.00	101.45	2.52	2.50	101.47
Mayes, William	100.00	101.03	2.51	2.50	101.04
Mellor, John	300.00	300.00	7.50	6.00	301.50
Merrill & Kimball	100.00	116.72	2.90	6.00	113.62
Millett & Kimball	200.00	244.96	6.11		251.07
Milner, James E.	50.00	50.61	1.26	1.25	50.62
Mitchell, William A.	100.00	107.50	2.67	2.50	107.67
Morehouse, Mary F.	75.00	77.77	1.93	1.25	78.45
Morrill, Edward	50.00	50.16	1.25	1.25	50.16
Morris, Franklin G.	100.00	155.50	3.87	3.50	155.87
Murray, Frank T.	100.00	104.73	2.60	3.00	104.33
McIntire, Dexter	50.00	51.26	1.28	1.25	51.29
Nelson, Per	100.00	101.09	2.51	3.00	100.60

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Newcomb, Mrs. Jean M.	75.00	76.28	1.90	1.50	76.68
Newman, Abby L.	150.00	152.13	3.80	3.50	152.43
Newman, Benjamin	100.00	141.90	3.53	3.50	141.93
Nourse, John A.	400.00	410.44	10.26	10.00	410.70
Nourse, S. Sophia	100.00	119.34	2.98	3.00	119.32
Noyes & Damon	100.00	110.39	2.75	2.50	110.64
Ordway, Henry S.	75.00	75.89	1.89	1.75	76.03
Palmer, Charles	100.00	121.56	3.03	3.00	121.59
Parsons, Hannah	50.00	94.32	2.35	2.25	94.42
Patterson, Mary J.	100.00	137.38	3.43	3.50	137.31
Peabody, Johnanna	50.00	51.36	1.28	1.25	51.39
Peabody, Moses & Ezekiel	100.00	170.94	4.27	4.00	171.21
Pearson, Hannah H.	50.00	91.38	2.28	2.25	91.41
Peatfield, Hannah M.	50.00	144.39	3.60	3.50	144.49
Peatfield, Mary E.	100.00	128.91	3.21	3.00	129.12
Perkins & Chapman	150.00	257.46	6.42	6.00	257.88
Perley, Mary E.	50.00	50.08	1.25	1.25	50.08
Phillips, Herbert W.	100.00	101.44	2.52	3.00	100.96
Phillips, Moritz B.	300.00	323.25	8.07	9.00	322.32
Pickard, Ernest H.	50.00	50.08	1.25	1.25	50.08
Pinder, Caroline F.	50.00	50.08	1.25	1.25	50.08
Pingree	75.00	172.05	4.30	4.00	172.35
Plouff	50.00	61.75	1.53	1.75	61.53
Plouff, Clara F.	50.00	50.19	1.25	1.25	50.19
Porter, Winniebelle	100.00	121.28	3.02	3.00	121.30
Potter	100.00	162.62	4.05	3.50	163.17
Prescott, Jeremiah	75.00	76.73	1.90	3.00	75.63
Purington, Abby J.	100.00	177.87	4.44	4.00	178.31
Rathe, Walter E.	50.00	50.25	1.25	1.25	50.25
Reilly, John A. & Annie	50.00	53.09	1.31	1.50	52.90
Reilly, William P.	50.00	50.08	1.25	1.25	50.08
Ricker Eliza J.	75.00	75.78	1.88	1.50	76.16
Rigby, Jane	100.00	101.41	2.52	2.00	101.93
Roberts, Alice A.	100.00	101.14	2.50	2.00	101.65
Roberts, Mary E.	100.00	136.83	3.41	3.00	137.24
Roberts, Sally	100.00	200.88	5.02	5.00	200.90
Rogers & Jewett	50.00	86.24	2.14	2.00	86.38

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Rogers & Johnson	100.00	120.46	3.00	2.50	120.96
Ross, Martha E.	150.00	153.70	3.83	3.00	154.53
Russ, Emily E.	100.00	100.22	2.50	2.50	100.22
Russell, Arthur	100.00	103.86	2.58	2.00	104.44
Russell, Daniel S.	100.00	119.42	2.97		122.39
Russell, David & Susan	50.00	50.22	1.25	1.25	50.22
Russell, Foster Heirs	100.00	100.21	2.50	2.50	100.21
Russell, Henry F.	100.00	165.31	4.12	3.00	166.43
Russell, William H.	50.00	50.87	1.27	1.25	50.89
Rust, Kate	100.00	104.95	2.61	2.50	105.06
Rust, William L.	50.00	50.62	1.26	1.25	50.63
Saunder - Willett	100.00	122.79	3.06	3.00	122.85
Sayward, Harry	50.00	50.08	1.25	1.25	50.08
Scanks, Jacob	50.00	50.08	1.25	1.25	50.08
Scotten, Eliza	100.00	104.46	2.61	2.50	104.57
Senior, Seth	50.00	63.29	1.58	2.00	62.87
Seward, Sarah A.	100.00	189.40	4.73	4.00	190.13
Shaw, Walter J.	150.00	150.00	3.75	3.00	150.75
Sheppard, Arthur	50.00	50.08	1.25	1.25	50.08
Shatswell, Nathaniel	100.00	173.46	4.33	4.50	173.29
Sheppard, James H.	50.00	52.68	1.31	1.50	52.49
Sheppard, Walter	50.00	55.40	1.37	1.50	55.27
Simms, Nellie B.	50.00	50.08	1.25	1.25	50.08
Simmons, Susanna	50.00	51.36	1.27	1.25	51.38
Smith, Caroline L.	100.00	134.82	3.36	3.00	135.18
Smith, Elizabeth L.	100.00	118.62	2.95	3.00	118.57
Smith, Ernest J. & Elizabeth C.	100.00	100.70	2.51		103.21
Smith, Harry P.	100.00	106.22	2.64	3.00	105.86
Smith, Jeremiah & Family	100.00	105.39	2.62	3.00	105.01
Smith, Lemuel	50.00	54.30	1.35	1.75	53.90
Smith, Nellie	100.00	100.16	2.50	2.50	100.16
Smith, Olive P.	100.00	151.93	3.78	3.00	152.71
Spears, Oscar Kippin	75.00	76.15	1.90	3.00	75.05
Spencer, Robert A.	50.00	50.13	1.25	1.25	50.13
Spiller, George	300.00	553.51	13.82	12.50	554.83
Spiller, Jennie M.	50.00	52.94	1.31	1.25	53.00
Spiller, Jerry	100.00	101.03	2.51	2.50	101.04

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Spiller, Joseph	50.00	66.47	1.65	1.50	66.62
Spiller, Lucy F.	50.00	77.07	1.91	2.25	76.73
Spiller, William A.	50.00	50.07	1.25	1.25	50.07
Spinney, Eugene	100.00	216.51	5.40	5.00	216.91
Stackpole, Elmer E.	100.00	129.79	3.23	3.00	130.02
Stackpole, Josiah	50.00	50.40	1.26	1.25	50.41
Stackpole, William A. & Ida M.	125.00	176.29	4.40	4.00	176.69
Stamford	50.00	223.07	5.56	6.00	222.63
Staniford, Mary J. Estate	100.00	105.31	2.62	2.50	105.43
Staniford - Curtis	100.00	107.29	2.67	2.00	107.96
Stewart, Martha J.	50.00	50.43	1.26	1.25	50.44
Stone, Alice A.	100.00	116.38	2.90	2.50	116.78
Stone, Edward R.	100.00	100.00	2.50	2.50	100.00
Stone, Maria E.	75.00	95.22	2.37	2.50	95.09
Stone, Robert	50.00	52.83	1.31	1.25	52,89
Sullivan, John J.	100.00	126.66	3.15	6.00	123.81
Tahney, Dominick	100.00	101.50	2.53	2.00	102.03
Taylor, Mary J.	100.00	104.61	2.61	6.00	101.22
Tenney, Ward F.	50.00	62.79	1.56	1.50	62.85
Thierault, Arcade J.	150.00	150.98	3.77	3.00	151.75
Theriault, Louis	100.00	100.00	2.50	2.00	100.50
Thompson, Fred O.	50.00	50.07	1.25	1.25	50.07
Thurston, Rebecca	65.00	66.28	1.65	1.50	66.43
Tonge, Henry F.	50.00	50.50	1.26	1.25	50.51
Towle, Susan	50.00	50.11	1.25	1.25	50.11
Trow	300.00	642.40	16.06	9.00	649.46
Trombley, Sarah E.	100.00	133.74	3.34	3.00	134.08
Tyler, Emily W.	100.00	146.20	3.58	3.00	146.78
Tyler, Sophia A. & A. W. Dodge	100.00	126.02	3.15	3.00	126.17
Underhill, N. Rawson	100.00	100.44	2.51	2.50	100.45
Varrell	200.00	524.49	13.11	10.00	527.60
Wade, Annie P.	50.00	50.72	1.26	1.25	50.73
Wade, Annie G. & Francis C.	100.00	100.27	2.50	2.50	100.27
Wait, Joseph & Sons	500.00	518.32	12.45	12.00	518.77
Waite, Luther	150.00	154.19	3.85	3.00	155.04

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Wales, F. H., Mrs.	50.00	50.51	1.26	1.50	50.27
Wallace, John	100.00	102.48	2.56	3.00	102.04
Wardell, Moses	200.00	281.72	7.04	7.00	281.76
Weeks, Charles D., Mrs.	100.00	135.83	3.39	3.00	136.22
Weeks, Francis P.	50.00	71.12	1.77	1.75	71.14
Welch, Mrs. E. H.	100.00	175.34	4.38	4.00	175.72
Wells, Charles H.	75.00	75.82	1.89	2.00	75.71
Wells, Daniel H.	75.00	81.04	2.02		83.06
Wentworth, Etta L.	100.00	124.51	3.11	3.00	124.62
White, William	50.00	50.22	1,25	1.25	50.22
Whittier, Maynard	100.00	104.35	2.60	2.50	104.45
Wildes, Frank P.	100.00	111.14	2.77	2.50	111.41
Willcomb	60.00	100.95	2.52	2.50	100.97
Willcomb, Mrs. Charles S.	100.00	116.83	2.92	3.00	116.75
Willcomb, Eva C.	100.00	104.61	2.61	3.00	104.22
Willcomb, Frederick	100.00	111.32	2.77	2.50	111.59
Willcomb, Henry P.	75.00	75.64	1.89	3.00	74.53
Willis & Stacey	100.00	180.67	4.51	3.00	182.18
Willcomb, Captain Joseph W.	200.00	251.68	6.29	5.00	252.97
Wilson, John T.	100.00	100.00	2.50	1.50	101.00
Winch, Susan C.	50.00	50.26	1.25	1.25	50.26
Wise, John	50.00	51.03	1.27	1.25	51.05
Woods, Chalmers	200.00	200.45	5.01	5.00	200.46
Woods, Joseph F.	100.00	100.58	2.51	3.00	100.09
Woodbury, Andre	150.00	150.93	3.77	3.00	151.70
Woodworth, William H.	100.00	141.38	3.53	3.50	141.41
Young	25.00	26.64	.66	.50	26.80
		52,359.05	1,302.16	1,245.94	52,415.27

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
NEW FUNDS					
Shepperson, Harriet		100.00	1.25		101.25
Hurcomb, Thomas		50.00	.33		50.33
Hood, Robin		150.00			150.00
Surette, Joseph		150.00			150.00
Hill, John H.		100.00			100.00
ADDITIONS					
Willcomb, Henry P.		75.00	.50		75.50
Estes		100.00	.42		100.42
Damon, Harry K. & Robert W. Bolles		50.00	.21		50.21
		53,134.05	1,304.87	1,245.94	53,192.98

CEMETERY TRUST FUNDS

Receipts

Balance, January 1, 1943	$52,359.05
New Funds	775.00
Income	1,304.87
	$54,438.92

EXPENDITURES

Paid for Care of Lots	$ 1,245.94
	$53,192.98

INVESTMENT ACCOUNT

Ipswich Savings Bank	$28,192.98
Five (5) $5,000.00 Series G. War Savings Bonds	25,000.00
	$53,192.98

INCOME ACCOUNT

Ipswich Savings Bank	$ 991.25
Medford Savings Bank	1.12
Interest on War Savings Bonds	312.50
	$1,304.87

ELWYN F. McCARTHY
Treasurer

Heard Fund of Ipswich Public Library

Securities Comprising Fund

	Par Value	Market Value
35 Shares B. & M. R. R. Pfd.	$ 3,500.00	625.00
10 Shares B. & M. R. R. 1st Pfd.	1,000.00	175.00
33 Shares B. & M. R. R. 1st Pfd. Class B	3,300.00	812.50
		2,435.97

Expenditures:

Salaries and Wages	334.16	
Postage Expenses, Supplies	45.64	
		379.80
Balance January 1, 1943		$2,056.17

Balance January 1, 1943		$ 31.52

Income:

From Investments	$ 217.21	
From George Spiller Fund	27.18	
From Elizabeth R. Lathrop Fund	56.06	
From Sale of books and fines	104.00	
Legacy Abby L. Newman	2,000.00	
		2,404.45

10.41 shares B.&M. R.R. Prior Pfd.	1,041.00	116.00
1 Bond C. B. & Q. R. R. 3½%	1,000.00	925.00
3 Bonds Chicago Aurora & Elgin Corp.	1,200.00	100.00
1 Bond Waterloo, Cedar Falls & Northern	1,000.00	170.00
1 Bond National Press Bldg.	1,000.00	800.00
1 Bond Penn. Water Service Corp.	1,000.00	1,000.00
Ipswich Savings Bank, Deposit	404.45	404.45
Salem Savings Bank, Deposit	500.00	500.00
5 Matured Shares Ipswich Coop. Bank	1,000.00	1,000.00
1 U. S. Gov't War Bond	1,000.00	1,000.00
	$16,945.45	$7,627.95

FREDERICK A. KIMBALL

Treasurer.

Year: 1943

December 31, 1943

Treadwell Fund of Ipswich Public Library

Balance January 1, 1943		$ 250.61
Income:		
Boston & Albany R. R.	$ 218.75	
Vermont & Massachusetts R. R.	150.00	
New York Water Service Corp. Bond	50.00	
Savings Banks Interest	57.90	
Ipswich Cooperative Bank	24.00	
U. S. Treasury Bond	16.25	
Sale of Books etc.	6.60	
Other income	6.03	
		505.53
		$ 756.14
Expenditures:		
Salaries and Wages	211.16	
Books and Periodicals	52.79	
Fuel	37.00	
		300.95
Balance January 1, 1944		$ 455.19

Securities Comprising Fund

	Par Value	Mkt. Value
50 shares B. & M. R. R. 1st. Pfd. Class A	$ 5,000.00	$ 875.00
6 shares B. &. M. R. R. Prior Pfd.	600.00	50.28
30 shares Old Colony R. R.	3,000.00	300.00
25 shares Boston & Providence R. R.	2,500.00	100.00
25 shares Boston & Albany R. R.	2,500.00	2,475.00
25 shares Vermont & Mass. R. R.	2,500.00	2,400.00
3 Bonds Chicago, Aurora & Elgin Corp.	1,200.00	100.00
1 Bond Waterloo Cedar Falls, & Northern	1,000.00	170.00
1 Bond N. Y. Water Service Corp.	1,000.00	1,000.00
1 Bond Missouri Pacific R. R.	1,000.00	110.00
1 U. S. Treasury Bond, 1944-1946	500.00	500.00
Ipswich Savings Bank, Deposit	1,201.37	1,201.37
Ipswich Savings Bank, Deposit (Sale of Lexington Securities Bond)	1,000.00	1,000.00
Mass. Savings Bank, Deposit	1,078.32	1,078.32
Salem Savings Bank, Deposit	550.00	550.00
Ipswich Co-operative Bank, 3 Paid-up shares	600.00	600.00
	$27,729.69	$12,821.97

FREDERICK A. KIMBALL

Treasurer.

George Spiller Fund

Income:

Balance, January 1, 1943	$1.812.05
(Deposit in Mass. Savings Bank)	
Interest to December 31, 1943	27.18
	$1.839.23

Expenditures:

Paid to Heard Fund of Library	$ 27.18
Balance, December 31, 1943	1.812.05
	$1,839.23

FREDERICK A. KIMBALL

Treasurer.

Annual Report of the Feoffees of the Grammar School of Ipswich

January 1, 1944

Cash in First National Bank of Ipswich as of January 1, 1943		$ 2,370.05
Receipts:		
Received for rents	$ 5,309.31	
Received for taxes	7,175.88	
Received for interest on rent and taxes	206.01	
Total Receipts		$12,691.20
		$15,061.25

Expenditures:

Town of Ipswich—taxes	$ 7,166.70
Town of Ipswich—on High School Principal's salary	2,000.00
Town of Ipswich—moth bill for 1943	30.00
S. Foster Damon—services as Treasurer	400.00
Deposited in Ipswich Savings Bank	1,000.00
Hall Bros.—driving piles & material	90.50

William Burridge—labor	376.88	
Gordon Ewing—police services	5.00	
Sylvanus Greenleaf—cutting grass etc.	24.00	
Trimont Products Co.—concrete	22.05	
G. H. W. Hayes—attorney	8.00	
S. D. Conley, Postmaster—postage	4.00	
Semi-annual meeting & inspection of Little Neck	15.70	
Stanley Hull—printing	4.75	
Alex. Gallant—garbage collections	400.00	
William G. Horton Co.—material	42.00	
A. B. C. Mulholland—labor and material	44.00	
Est. A. C. Damon—supplies	.61	
Geo. B. Brown Corp.—supplies	19.50	
Damon & Damon—insurance	132.60	
J. W. Goodhue Corp.—supplies	1.72	
		$11,788.01
Balance on hand as of January 1, 1944		$ 3,273.24

Property in their hands as follows:

Little Neck valued at	$15,000.00
Hotel and Barn valued at	4,000.00

Cottage on lot 168 taken for taxes and rent		415.76
Balance on hand as of Jan. 1, 1944		3,273.24
Deposited in Ipswich Savings Bank	17,902.48	
Interest earned on same	450.36	
Deposit from First National Bank	1,000.00	19,352.84
Deposited in Ipswich Savings Bank, Farm Fund	4,137.85	
Interest earned on same	104.07	4,241.92
		$46,283.76

S. FOSTER DAMON

Treasurer.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred eighteenth annual report.

Funds in their hands January 1, 1944 are as follows:

Deposited in Salem Savings Bank	$ 846.81
Deposited in Salem Five Cents Savings Bank	753.11
Deposited in Ipswich Savings Bank	2,170.46
Deposited in Ipswich Savings Bank— Caldwell Fund	1,468.43
Ipswich Co-operative Bank Matured Certificate	1,000.00
15 shares B. & M. Common stock	1,500.00
3 shares B. & M. Prior Preference stock	300.00
	$8,038.81

The income from funds for the year 1943 is as follows:

Interest Salem Savings Bank	$ 20.78
Interest Salem Five Cents Savings Bank	18.53
Interest Ipswich Savings Bank	52.38
Interest Ipswich Savings Bank—Caldwell Fund	36.03
Dividend Ipswich Co-operative Bank	35.00
	$162.72

Respectfully submitted,

Trustees Burley Education Fund

by FREDERICK S. WITHAM

Treasurer.

Mrs. William G. Brown Fund

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to Animals.

Balance, January 1, 1943	$2,162.45
Income	54.39
	$2,216.84
On deposit Ipswich Savings Bank December 31, 1943	$2,216.84

ELWYN F. McCARTHY
Treasurer

John C. Kimball Fund

Town of Ipswich, under will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1943	$512.58
Income	12.73
	$525.31
Expenditures	12.58
	$512.73
On deposit Ipswich Savings Bank December 31, 1943	$512.73

ELWYN F. McCARTHY
Treasurer

Richard T. Crane, Jr. Picnic Fund

Balance, January 1, 1943		$29,431.27
Income:		
Ipswich Savings Bank	$ 108.14	
Dividend on Stock	1,250.00	1 358.14
		$30,789.41
Expenditures		22.20
		$30,767.21

Securities Comprising Fund

250 shares Crane Co., 5 per cent Preferred	$25,000.00
On deposit Ipswich Savings Bank December 31, 1943	5,767.21
	$30,767.21

ELWYN F. McCARTHY

Treasurer

Eunice Caldwell Cowles Fund

Balance, January 1, 1943		$10,225.65
Income:		
Salem Savings Bank	$ 1.01	
Institution for Savings Newburyport	2.90	
Interest on War Savings Bonds	250.00	253.91
		$10,479.56
Cash paid for Scholarships in 1943		400.00
		$10,079.56

Securities Comprising Fund

Salem Savings Bank on deposit December 31, 1943	$ 41.97
Institution for Savings, Newburyport	37.59
Two (2) $5,000.00 Series G. War Savings Bonds	10,000.00
	$10,079.56

ELWYN F. McCARTHY

Treasurer

Marianna T. Jones Fund

Balance, January 1, 1943	$744.88
Income	18.73
	$763.61
On deposit in the Ipswich Savings Bank December 31, 1943	$763.61

ELWYN F. McCARTHY
Treasurer

Martha I. Savory Fund

Balance, January 1 1943		$125 70
Income:		
Ipswich Savings Bank	$2.52	
Western Union Telegraph Co.	4.00	6.52
		$132.22
Expenditures		49.73
		$ 82.49

Securities Comprising Fund

On deposit in the Ipswich Savings Bank December 31, 1943	$ 82.49

This Fund also includes two (2) shares Western Union Telegraph Stock par value $200.00

ELWYN F. McCARTHY
Treasurer

Dow Boulder Memorial Fund

Balance, January 1, 1943	$130.34
Income	3.27
	$133.61
On deposit in the Ipswich Savings Bank December 31, 1943	$133 61

ELWYN F. McCARTHY
Treasurer

Elizabeth R. Lathrop Fund

Receipts:

Interest Ipswich Savings Bank Deposit	$ 18.56
Ipswich Co-operative Bank Dividend	37.50
	$ 56.06

Expenditures:

Paid Ipswich Public Library	$ 56.06

Fund comprises:

Paid-up shares Ipswich Cooperative Bank	$1,000.00
Deposit in Ipswich Savings Bank	854.90
	$1,854.90

FREDERICK A. KIMBALL
Treasurer.

Manning School Fund

Balance January 1, 1943		$ 364.16
Income:		
From Investments	$ 364.00	
From Rents	557.00	
From Ipswich Savings Bank	200.00	
		1,121.00
		$1,485.16
Expenditures:		
Building & Ground Maintenance	1,035.63	
Treasurer's Salary	150.00	
		1,185.63
Balance January 1, 1944		299.53

Securities Comprising Fund

	Par Value	Mkt. Value
15 shares Patterson Bridge Co.	$ 375.00	$ no bid
Bonds Peoria Eastern R. R. 4%	6,600.00	3,267.00
3 Bonds Natl. Ry. of Mexico 4½ %	3,000.00	no bid
1 Bond Natl. Ry. Mexico	1,000.00	no bid
1 Bond Natl. Ry. of Mexico 4%	500.00	no bid
1 Bond Natl. Ry. of Mexico 4%	100.00	no bid
1 Certificate U. S. of Mexico	810.00	no bid

50 shares First Natl. Bank of Boston	not stated	2,375.00
Ipswich Savings Bank, Deposit	2,398.35	2,398.35
Master's House, and Land, 22 North Main Street	4,500.00	
Colonial Bldg., 26 North Main Street	7,500.00	

FREDERICK A. KIMBALL

Treasurer.

R. H. Manning Fund

Income:

Interest on Deposit	$ 317.65

Securities Comprising Fund:

	Par Value	Mkt. Value
60 shares Patterson Bridge Co	$ 1,500.00	no bid
22 shares Pere Marquette Ry. Common	2,200.00	192.50
11 shares Pere Marquette R. Pfd.	1,100.00	269.50
Ipswich Savings Bank Deposit	12,945.04	12,945.04

FREDERICK A. KIMBALL

Treasurer.

Brown School Fund

Report for the Years

1942 and 1943

Income:

Balance January 1, 1942	$3,038.89	
Interest credited during the years 1942 and 1943	157.29	
		$3,196.18

Expenditures:

Paid: A. B. C. Mulholland for transportation during 1942 and 1943	$ 160.00	
Balance December 31, 1943	3,036.18	
		$3,196.18

Respectfully submitted,

CHESTER A. BOLLES

Trustee

Report of the Town Treasurer

To the Citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1943 is herewith submitted.

Cash Balance, January 1, 1943	$ 72,556.66	
Receipts	684,577.19	
		$657,133.85
Expenditures		557,639.92
Cash Balance, December 31, 1943		$179,493.93

Detailed reports of all financial transactions of the Town for the year may be found in the tables in the report of the Town Accountant.

This year no money was borrowed in anticipation of revenue. I believe this is the first year, in the last forty or fifty years, that the Town was able to go through the year without borrowing money. In view of this fact, no effort was made to determine the Town's borrowing capacity for borrowing on temporary notes.

One note in the amount of $1,000.00 was borrowed in anticipation of reimbursement. This note was borrowed under Section 6A, Chapter 44, in connection with work done under Chapter 90. Reimbursement was received from the State before the end of the year so that this note has been paid.

There is an article in the Warrant this year requesting in the future that this money be transferred from Surplus Revenue and I strongly recommend the acceptance of this article.

The Town has received 5 decrees from the Land Court covering 21 parcels of land. These have all been sold with the exception of 2 parcels; one, the Town kept for its own benefit, the other parcel the decree was received just before the end of the year.

In view of the fact that I have been inducted into military service and will report for active duty at once, I beg your indulgence to briefly summarize my term of office from November 1, 1941 to December 31, 1943.

	Uncollected Taxes	Tax Titles	Tax Title Loans	Temporary Loans	Cash Balance
Nov. 1, 1941	145,304.26	37,856.76	23,000.00	150,000.00	146,655.14
Dec. 31, 1941	105,527.91	36,120.48	19,000.00	100,000.00	67,316.14
Dec. 31, 1942	69,457.53	26,666.12	None	None	72,556.66
Dec. 31, 1943	34,980.41	18,049.28	None	None	179,493.93

ELECTRIC LIGHT

Year	Commitments	Collections	Uncollected Accounts	Depreciation	Cash Balance
1941	118,804.87	113,307.97	12,447.76	12,857.50	8,161.68
1942	136,518.26	131,805.51	7,105.89	27,418.05	16,418.05
1943	157,998.35	154,122.74	6,049.70	52,670.72	32,103.08

WATER

Year	Commitments	Collections	Outstanding	Cash Balance
1941	27,430.27	26,327.55	13,519.88	7,065.18
1942	26,598.25	30,798.77	9,835.17	11,948.75
1943	30,560.62	30,558.65	7,552.92	14,559.96

I would first call your attention to the condition of the outstanding uncollected taxes. This is the first year in the history of the Town that uncollected taxes are practically on a one year basis. There are $248.71 of uncollected 1942 Personal Property Taxes. All other taxes, moth and water assessments prior to the year 1943 have been collected. Substantial proof of the excellent financial condition of the Town from the viewpoint of tax collections is the fact that although all taxes prior to 1943 were collected the tax titles held by the Town have dropped more than 50 percent. On December 31, 1941 the Town had a cash balance of $67,316.14 and owed $100,000.00 in temporary notes. On December 31, 1943 the cash balance was $179,493.93 and there were no temporary notes due.

There is an article in the warrant this year to invest part of this balance in bonds for post war work, and I strongly recommend that favorable action be taken in regard to this article.

I would call your attention to the growth in the Electric Light Department. Reference to the table will show the increase in commitments and collections; and, in spite of this fact, the uncollected accounts have been reduced 50 percent. Practically $40,000.00 has been added to the Depreciation Account during my term of office and, at the same time, the Cash Balance has increased from $8,000.00 to $32,000.00.

The Water Department tables show the improvement made in the collections. Outstanding accounts have been reduced 50 percent, while the cash balance over the same period has increased from $7,065.18 to $14,559.96.

During my term in office I have on several occasions discussed the question with the Finance Committee of the salary that should be paid to the Treasurer and Collector, contingent upon conditions I outline below. I am listing below a schedule

of populations (1940 Federal Census) the salaries paid (compiled by Division of Accounts for Massachusetts Federation of Taxpayers) 1943 tax commitments(Financial Statistics compiled by Tyler & Company).

Town	Population 1940 Census	Salary 1942	Tax Commitment 1943
Westboro	6463	$1,900.00	$141,922.00
Uxbridge	6417	3,052.00	263,865.00
Amherst	6410	3,050.00	278,752.00
Canton	6381	4,100.00	289,317.00
Wareham	6364	3,700.00	337,626.00
Ipswich	6348	2,200.00	257,483.00
Foxborough	6303	2,630.00	187,161.00
Tewksbury	6261	3,350.00	151,344.00
Somerset	5873	3,500.00	327,593.00
Longmeadow	5790	3,400.00	351,092.00
Great Barrington	5224	3,900.00	215,436.00
Average	6167	$3,162.00	$254,696.00

In this table I have taken the five towns larger than Ipswich and the five towns smaller than Ipswich in population for comparative figures. I am of the belief that the Treasurer and Collector for the Town of Ipswich is grossly underpaid. In so far as I have been able to determine, none of the above collectors have any electric light or water to collect. The water and light receipts in Ipswich for the year 1943 amounted to nearly $185,000.00.

I am further of the opinion that some method should be worked out in regard to establishing a starting salary with increases given from year to year, provided that the reports show that the collector has earned the right to receive additional salary. No man when first assuming office has the right to expect to receive the amount of salary that is being paid to the man who

has spent some time on the job and is familiar with its duties.

In conclusion, may I express my sincere appreciation for the splendid cooperation accorded me by the Town and State officials and the Townspeople. I wish especially to publicly thank Miss Gladys Poole for her untiring efforts in the office of the Treasurer and Collector. For twenty years Miss Poole's guidance to the men taking over the office of Collector and Treasurer has been of inestimable value. These officials alone have been in a position to fully appreciate the grasp Miss Poole has of the wealth of detail in this office. Carrying on her work in the quiet and efficient manner that is typical of her, the general public oftentimes is completely unaware of the import attached to her duties.

Respectfully submitted,

ELWYN F. McCARTHY

Treasurer.

Acting Town Accountant's Statement

I hereby certify that the accounts of the Treasurer have been examined by Auditors from the Department of Accounts of the Commonwealth of Massachusetts, and they have found them correct and the balance in his hands to agree with the balance shown by his books.

HOWARD N. DOUGHTY,

Acting Town Accountant.

Essex, ss.

Then personally appeared Howard N. Doughty, Acting Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true.

Edward S. Cogswell

Justice of the Peace

My commission expires July 10, 1947.

Tax Collector's Report

MOTOR VEHICLE EXCISE

Levy of 1941

Outstanding January 1, 1943	$ 34.46	
Collections		$ 34.46
	$ 34.46	$ 34.46

MOTOR VEHICLE EXCISE

Levy of 1942

Outstanding January 1, 1943	$117.31	
Abatements		$ 18.84
Collections		98.47
	$117.31	$117.31

MOTOR VEHICLE EXCISE

Levy of 1943

Commitments	$8,216.60	
Refunds	29.56	
Abatements		$ 102.53
Collections		7,987.69
Outstanding December 31, 1943		155.94
	$8,246.16	$8,246.16

PERSONAL

Levy of 1940

Outstanding January 1, 1943	$ 19.48	
Collections		$ 19.48
	$ 19.48	$ 19.48

POLL

Levy of 1941

Outstanding January 1, 1943	$ 18.00	
Collections		$ 18.00
	$ 18.00	$ 18.00

PERSONAL

Levy of 1941

Outstanding January 1, 1943	$1,581.04	
Abatements		$ 20.70
Collections		1,560.34
	$1,581.04	$1,581.04

REAL ESTATE

Levy of 1941

Outstanding January 1, 1943	$15,989.06	
Transferred from Tax Title	82.77	
Abatements Cancelled	24.07	
Transferred to Tax Title		$ 128.97
Abatements		205.58
Collections		15,761.35
	$16,095.90	$16,095.90

PERSONAL

Levy of 1942

Outstanding January 1, 1943	$3,115.31	
Abatements		$ 17.33
Collections		2,849.27
Outstanding December 31, 1943		248.71
	$3,115.31	$3,115.31

REAL ESTATE

Levy of 1942

Outstanding January 1, 1943	$48,554.62	
Transferred from Tax Title	17.32	
Abatement Cancelled	24.06	
Transferred to Tax Title		$ 5,369.30

Abatements		455.37
Collections		42,771.33
	$48,596.00	$48,596.00

POLL

Levy of 1943

Commitments	$4,270.00	
Abatements		$1,012.00
Collections		3,258.00
	$4,270.00	$4,270.00

PERSONAL

Levy of 1943

Commitments	$17,604.72	
Abatements		$ 48.60
Collections		15,013.92
Outstanding December 31, 1943		2,542.20
	$17,604.72	$17,604.72

REAL ESTATE

Levy of 1942

Commitments	$235,797.30	
Refunds	457.90	
Transferred to Tax Title		$ 2,894.04

Abatements		3,195.06
Collections		198.132.64
Outstanding December 31, 1943		32,033.46
	$236,255.20	$236.255.20

WATER LIENS ADDED TO TAXES 1941

Outstanding January 1, 1943	$ 441.33	
Collections		$ 441.33
	$ 441.33	$ 441.33

WATER LIENS ADDED TO TAXES 1942

Outstanding January 1, 1943	$1,632.04	
Transferred to Tax Title		$ 307.42
Abatement		38.66
Collections		1,285.96
	$1,632.04	$1,632.04

WATER LIENS

1942

Outstanding January 1, 1943	$ 530.73	
Disclaimed		$ 13.00
Added to Taxes 1943		517.73
	$ 530.73	$ 530.73

WATER LIENS ADDED TO TAXES 1943

Commitment	$ 517.73	
Transferred to Tax Title		$ 193.81
Collections		50.00
Outstanding December 31, 1943		273.92
	$ 517.73	$ 517.73

WATER LIENS

1943

Commitment	$ 341.07	
Outstanding December 31, 1943		$ 341.07
	$ 341.07	$ 341.07

MOTH

Levy of 1941

Outstanding January 1, 1943	$ 80.15	
Abatements		$ 39.25
Collections		40.90
	$ 80.15	$ 80.15

MOTH

Levy of 1942

Outstanding January 1, 1943	$ 90.95	
Transferred to Tax Title		$ 17.95
Abatements		1.85
Collections		71.85
	$ 90.95	$ 90.95

MOTH

ACCOUNTS RECEIVABLE 1942

Outstanding January 1, 1943	$ 284.00	
Abatement		$ 1.00
Collections		30.25
Added to Taxes 1943		252.75
	$ 284.00	$ 284.00

MOTH

Levy of 1943

Commitment	$ 252.75	
Abatement		$ 6.00
Collections		204.50
Outstanding December 31, 1943		42.25
	$ 252.75	$ 252.75

MOTH

ACCOUNTS RECEIVABLE 1943

Commitments	$1,012.50	
Abatement		$ 30.00
Collections		768.75
Outstanding December 31, 1943		213.75
	$1,012.50	$1,012.50

TAX TITLE ACCOUNT

Tax Titles on hand Jan. 1, 1943	$25,984.63	
Added to Tax Title	8,905.61	
Tax Titles Disclaimed		$ 605.51
Transferred to Tax Title Possessions		12,172.75
Adjustment of Interest and Costs		28.14
Tax Titles Redeemed		4,034.56
Tax Titles on hand Dec. 31, 1943		18,049.28
	$34,890.24	$34,890.24

TAX TITLE ACCOUNT

Water

Tax Titles on hand Jan. 1, 1943	$1,102.51	
Added to Tax Title	501 23	
Transferred to Tax Title Possession		$1,046.91
Redemptions		161.13
Tax Titles on hand Dec. 31, 1943		395.70
	$1,603.74	$1,603.74

LIABILITIES

Bonds and Notes Payable

	Shatswell School	High School	Municipal Relief	Highway Equipment
	1925	1935	1939	1941
1944	4,000.00	6,000.00	2,000.00	2,400.00
1945	4,000.00	6,000.00		2,400.00
1946		6,000.00		2,400.00
1947		6,000.00		
1948		6,000.00		
1949		6,000.00		
1950		6,000.00		
1951		6,000.00		
1952		6,000.00		
1953		6,000.00		
1954		6,000.00		
1955		6,000.00		

Water and Electric Lights Notes Payable
In Report of that Department

ANNUAL REPORT

OF THE

TOWN ACCOUNTANT

Receipts and Expenditures

FOR

THE YEAR ENDING

December 31, 1943

Chronicle Publishing Co., Printers
Ipswich, Mass.

Accountant's Report

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the Annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31st, 1943 together with the reports of various departments and Town Officials.

Respectfully submitted,

HOWARD N. DOUGHTY

Acting Town Accountant

Receipts

Taxes Current Year:		
Property	213,147.02	
Poll	3,258.00	
		216,405.02
Taxes Previous Years:		
Property and Poll		63,133.56
Tax Titles		4,034.56

From State:

Corporation Tax Business	14,585.22	
Lieu of Taxes	1,580.54	
Meal Tax	765.17	
Income Tax	26,909.60	
		43,840.53

Licenses:

Liquor, all kinds	5,208.00	
Amusement	105.00	
Auto Dealer, Class 1	60.00	
Auto Dealer, Class 2	10.00	
Bowling Alley	16.00	
Common Victualler	54.00	
Garbage	4.00	
Hawker	4.00	
Ice Cream	10.00	
Innholder	12.00	
Junk Collector	60.00	
Milk Retail	21.00	
Milk Dealer	8.00	
Methyl Alcohol	9.00	
Motor Vehicle Junk, Class 3	10.00	
Oleo	6.50	
Cabin Over Night	2.00	
Pasteurizing	40.00	
Pool and Billiards	14.00	
Rendering	10.00	
Theatre	60.00	
Vault	6.00	
		5,729 50

Permits:

Pistol	46.50	
Sea Worm	.50	
		47.00

Fines and Forfeits:

Third District Court	239.25

Grants and Gifts:

Federal:

Old Age Assistance Administration	791.94	
Old Age Assistance	23,759.64	
Aid to Dependent Children Administration	133.74	
Aid to DependentChildren Aid	1,855.00	
		26,540.32

Other Civil Divisions:

Vocational Education (State)	269.25	
Dog Tax Refund (County)	739.46	
		1,008.71

Special Assessments:

Moth added to Taxes	317.25

Privileges:

Motor Vehicle and Trailer Excise Tax	8,120.62

Collector:

Cost and Penalties on Taxes	130.41	
Tax Title Releases	15.00	
		145.41

Municipal Buildings:

Town Hall Rent	30.00	
Court Room Rent	325.00	
		355.00

Police-Ambulance	429.00
Sealers Fees	70.51
Bounty on Seals (State)	135.00
Moth, Insect Extermination	830.00
State Guard Uniforms (State)	1,113.52

Health:

Tuberculosis Subsidy	372.14	
Rabies	62.00	
Miscellaneous Charges	34.00	
		468.14

Highway:

Miscellaneous Charges	155.80	
Chapter 90 Maintenance (State)	2,440.86	
		2,596.66

Public Welfare:

Sale of Material Commodity Store	70.00

Reimbursement:

Relief:

From Individuals	5.00	
From Other Cities & Towns	452.71	
From State	704.08	
		1,161.79

Shellfish Benefits:

Mussel Extermination (State)	378.39
Aid Dependent Children (State)	2,886.33

Old Age Assistance:

From Individuals	113.10	
From Other Cities & Towns	301.65	
From State	22,337.08	
		22 751.83

Soldier's Benefits:

State Aid	380.00	
Military Aid	175.00	
World War II Allowance	20.00	
		575.00

Unclassified:

Education:

Tuition State Wards	66.86	
Tuition Other Cities & Towns	3,009.00	
Sale Typewriters	96.00	
		3,171.86

Sales Property Not Real Estate		588.44
Rent Vacant Land Great Neck		235.00
Rent Rooms Memorial Hall		105.00
Memorial Day Flags Rent		15.40
Scale Fees		41.44
Rent Town Property not Municipal		

Buildings:

Wharf Building	165.00	
30 South Main Street	30.00	
Infirmary Buildings	200.00	
		395.00

Public Service Enterprises:

Electric Light sales		154,111.74

Water:

Rates	28,222.04	
Liens added to Taxes, 1941	500.57	
Liens added to Taxes, 1942	1,226.72	
Liens added to Taxes, 1943	50.00	
Liens added to Tax Titles	161.13	
		30,160.46

Cemetery:

Sales Lots and Graves	630.00	
Interments	1,244.00	
Interest on Cemetery Funds	1,245.94	
		3,119.94

Rent Tax Title Possessions		80.50
Interest:		
Accruals Meter Deposits	117.91	
On Taxes	2,850.89	
On Tax Titles	347.87	
Motor Vehicle Excise Tax	2.82	
		3,319.49
Dividends and Interest on Invested Funds:		
Richard T. Crane Jr. Picnic Fund		1,250.00
Martha I. Savory Fund		4.00
Eunice Caldwell Cowles Fund		250.00
Agency and Trust:		
Dog Licenses for County		1,085.80
Federal Tax Collected on Payrolls		11,053.67
Cemetery Perpetual Care Bequests		1,087.50
Cemetery Perpetual Care Fund for investment in War Bonds		25,000.00
Tailings: Voucher		46.22
Meter Deposits		334.79
Proceeds Tax Title Sales		1,967.50
Loan Anticipation of Reimbursement:		
Chapter 90 Maintenance		1,000.00
Refunds:		
Selectmen	2.70	
Treasurer and Collector	208.46	
Town Hall	3.44	

Town Hall Improvements	15.68	
Police	43.92	
Fire	20.69	
Health	12.00	
Highway	78.06	
Education	119.71	
Memorial Building	16.70	
Civilian Defense	46.22	
Soldiers Benefits	12.50	
Moth	57.60	
Lighting	10.46	
Cemetery	7.45	
Petty Cash Advance	40.00	
		695 59

Other Accounts:

Cash transferred from Trust Funds and	
Scholarships Cowles Fund	400.00
High School Principal's Salary Feoffees	2,000.00
Library from Kimball Fund	12.58
Trees and Shrubs from Savory Fund	49.73
Picnic from Crane Fund	22.20
From Electric Light Department to reduce Tax Rate	13,838.32
From Chapter 90 Maintenance to Highway Department	499.35
From Electric Light Department to Depreciation Fund	25,252.67
Total Receipts, Cash	684,577.19
Balance January 1, 1943	72,556.66
	$757,133.85

PAYMENTS

As per Recapitulation Appropriation Accounts		$515,149.38
Federal Tax Payroll Deductions:		
Victory	3,496.50	
Withholding	7,557.17	
		11,053.67
Petty Cash Advances		40.00
Loans (Chapter 90) Anticipation of Reimbursment		2,500.00
Dog Licenses paid to County		1,085.80
Tailings		3.00
Trust Funds Deposited:		
Cemetery Perpetual Care Bequests	775.00	
Martha I. Savory Fund Income from Investments	4.00	
Eunice C. Cowles Fund Income from Investments	250.00	
R. T. Crane, Jr. Picnic Fund Income from Investments	1,250.00	
Cemetery Perpetual Care Fund Income from Investments	312.50	
		2,591.50
Cemetery Trust Fund Purchase War Bonds		25,000.00

Refunds:

Overpayment Rent Great Neck		25.00	
Electric Light Department		1, 638.05	
Taxes:			
1943 Real Estate	457.90		
1943 Motor Vehicle Excise	29.56		
		487.46	
Taxes Paid:			
County		10,521.37	
State		5,600.00	
Parks and Reservations		179.78	
Audit		1,764.91	
			20,216.57
			$577,639.92
Balance December 31, 1943			179,493.93
			$757,133.85

EXPENDITURES

GENERAL GOVERNMENT

Moderator

Appropriation	100.00	
Moderator		100.00

Selectmen

Appropriation		3,125.53	
Refunds		2.70	
Transfer from Reserve Fund		250.00	
		3,378.23	
W. P. A. fund balance		1,409.85	
			4,788.08
Salaries:			
Secretary Finance Committee	100.00		
Chairman Selectmen	300.00		
Members Selectmen	400.00		
Wire Inspector	300.00		
Bell Ringer	60.00		
		1,160.00	
Traveling Expenses		8.41	
Printing		20.51	
Stationery and Supplies		11.26	
Postage and Office Expenses		97.71	
Telephone		60.51	

Town Report, Warrant etc.		
Advertising Warrant	80.00	
Printing Warrant	20.00	
Posting Warrant	7.00	
Printing Finance Committee Report	70.00	
Printing Town Report	1,057.80	
Printing School Report	135.00	
Distributing Reports	40.00	
Binding permanent	42.87	
		1,452.67
Dog Officer and Expenses		42.98
Care and Maintenance Wharf and Floats:		
Wages	125.00	
Material	52.89	
		177.89
Insurance		26.33
Water		10.00
Auction Tax Title Possessions:		
Auctioneer fee	110.00	
Advertising	122.62	
Legal Fees	23.50	
		256.12
Legal Expenses		40.00
Flowers		5.00
		3,369.39

W. P. A. Balance:

Salaries	270.00		
Travel	12.00		
Plans and Surveys	118.46		
Labor	52.46		
Trucks and Teams	4.50		
Printing & Advertising	4.50		
Binding Maps and Blueprints	90.75		
Bituminous Material	334.55		
		887.22	
		4,256.61	
Transferred to Revenue		531.47	
			4,788.08

Accountant

Appropriation	3,375.00	
Transfer (Bonus)	300.00	
		3,675.00

Salaries:

Accountant	2,200.00		
Clerical	818.96		
Bonus	300.00		
		3,318.96	
Printing and Stationery and Supplies		156.31	
Telephone		25.65	
Postage		42.16	
Equipment		89.70	

Repairs to Equipment		19.20	
Travel		5.00	
		3,656.98	
Transferred to Revenue		18.02	
			3,675.00

Treasurer and Collector

Appropriation		7,697.00	
Transfer (Bonus)		450.00	
Refunds		75.00	
			8,222.00

Salaries:

Treasurer	2,500.00		
Clerical	2,019.60		
Bonus	360.48		
		4,880.08	
Office Supplies		460.10	
Postage		521.07	
Telephone		70.21	
Travel		35.00	
Insurance		60.00	
Bond, Treasurer, Collector		653.50	
Advertising			
Delinquent Taxes	38.25		
Expenses Land Court	264.15		
Recording Deeds	31.00		
Tax Title Foreclosures	200.85		
		534.25	
Printing and Certifying Notes		2.00	

Repairs Office Equipment		30.15	
Safe Deposit Box		3.00	
		7,249.36	
Transferred to Revenue		972.64	
			8,222.00

Assessors

Appropriation		2,545.00	
Transfer (Bonus)		150.00	
			2,695.00

Salaries:

Members	600.00		
Clerk	1,500.00		
Bonus	150.00		
		2,250.00	
Printing		13.18	
Stationery		38.30	
Telephone		46.21	
Express, Postage, Box Rent		4.61	
Office Expenses		20.85	
Abstract Deeds		97.25	
Travel		224.00	
		2,694.40	
Transferred to Revenue		.60	
			2,695.00

Law

Appropriation	600.00
Salary Town Counsel	600.00

Town Clerk

Appropriation		1,784.00	
Transfer (Bonus)		150.00	
			1,934.00
Salary	1,250.00		
Bonus	150.00		
		1,400.00	
Clerical		10.00	
Recording and Indexing Returns:			
Birth	247.33		
Marriage	55.92		
Death	67.25		
		370.50	
Printing		20.55	
Supplies and Stationery		32.40	
Telephone		33.04	
Postage		12.00	
Office Equipment		15.90	
Surety Bond		7.50	
		1,901.89	
Transferred to Revenue		32.11	
			1,934.00

Election and Registration

Appropriation		1,379.00	
Transfer (Bonus)		27.50	
			1,406.50
Salaries:			
Registrars	225.00		
Clerk	150.00		
		375.00	
Election Officers		187.85	
Labor		5.00	
Printing		24.75	
Supplies and Stationery		55.71	
Postage		53.00	
Printing Ballots		57.00	
Police Service		12.00	
Poll List:			
Preparation (Including Bonus)	356.74		
Printing	150.00		
		506.74	
Office Equipment		2.45	
		1,279.50	
Transferred to Revenue		127.00	
			1,406.50

Town Hall

Appropriation		3,633.10	
Transfer Bonus		150.00	
Refund		3.44	
			3,786.54
Janitor	1,500.00		
Bonus	150.00		
		1,650.00	
Repairs		60.98	
Fuel		643.47	
Light		286.74	
Janitor Supplies		117.86	
Insurance		136.90	
Equipment		45.00	
Gas		87.33	
Water		8.30	
Laundry		12.00	
Labor		29.53	
		3,078.11	
Transferred to Revenue		708.43	
			3,786.54

Town Hall Stoker

Balance	525.00
Stoker	525.00

Town Hall Repairs and Improvements

Appropriation	2,000.00	
Refund	15.68	
		2,015.68

Toilets, Supervision, Labor and Material		1,862.69	
Window in Hall		8.31	
Painting:			
Police Room	60.00		
Assessors Office	40.10		
		100.10	
Shades		9.25	
Cabinet in Cell Room		30.00	
Cash Drawer Treasurer's Office		2.50	
		2,012.85	
Transferred to Revenue		2.83	
			2,015.68

PROTECTION OF PERSONS AND PROPERTY

Police

Appropriation	16,671.00	
Transfer (Bonus)	1,200.00	
Refunds	43.92	
Transfer from Reserve Fund	200.00	
		18,114.92

Salaries:

Chief	2,230.00		
Sergeant	2,100.00		
Patrolmen	9,494.00		
Keeper of the Lockup	1,760.00		
Special Officers	245.00		
Matron	38.50		
Vacation Compensation	505.00		
		16,372.50	
Equipment		22.63	
Supplies		66.62	
Stationery and Service		78.04	
Postage and Express		12.00	
Telephone		119.59	
Automobile:			
Gas, Oil, Repairs	558.66		
New Car	540.00		
Insurance	140.80		
		1,239.46	
Automobile Hire		4.90	
Meals for prisoners		1.45	
		17,917.19	
Transferred to Revenue		197.73	
			18,114.92

Fire

Appropriation	15,220.00	
Transfer (Bonus)	600.00	
Refunds	20.69	
		15,840.69

Salaries and Wages:

Chief	600.00	
Engineers	350.00	
Chauffeurs	8,190.00	
Call men	3,500.00	
Still Alarms and Watching	98.45	
Superintendent Fire Alarm	100.00	
Pension	300.00	
		13,138.45

General Expenses:

Stationery	15.35	
Telephone	111.19	
Insurance	245.04	
Lights	96.56	
Water	18.45	
Gas	22.54	
Postage	20.51	
Laundry	4.51	
		534.15

Fire Alarm:

Electrical Supplies	29.57	
Repairs	121.22	
		150.79

Fire Apparatus:

Automobile Gas, Oil Repairs	396.23		
Repairs & Equipment	245.92		
Supplies	117.90		
		760.05	

Building:

Fuel	419.20		
Supplies	168.26		
Equipment & Repairs	106.62		
		694.08	
		15,277.52	
Transferred to Revenue		563.17	
			15,840.69

Fire Alarm - Little Neck

Balance January 1, 1943		408.74
Labor	67.20	
Material	106.35	
	173.55	
Balance carried forward to 1944	235.19	
		408.74

Weights and Measures

Appropriation		519.00
Salary	350.00	
Stationery & Printing	18.01	
Advertising	3.25	
Transportation	101.54	
Labor	30.75	
	503.55	
Transferred to Revenue	15.45	
		519.00

Moth

Appropriation	4,063.00	
Transfer (Bonus)	255.00	
Refunds	57.60	
		4,375.60

Salaries and Wages:

Superintendent Salary	1,320.00	
Superintendent Bonus	150.00	
Labor	899.35	
		2,369.35

Automobile:

Gas, Oil, Repairs	264.89	
Registration	9.00	
Insurance	255.14	
		499.03

General:

Stationery, Printing, Expense	47.81		
Telephone	32.19		
Rent	300.00		
Insurance	37.75		
Advertising	20.00		
Fuel	17.65		
Light	6.00		
Labor Trees & Shrubs, Savory Fund	19.36		
		480.76	
Spraying:			
Insecticide	572.77		
Repairs & Equipment	300.97		
Tools & Supplies	30.80		
		904.54	
Building Repairs		10.80	
		4,264.48	
Transferred to Revenue		111.12	
			4,375.60

Tree Warden

Appropriation	1,160.00	
Transfer (Bonus)	75.00	
		1,235.00

Salary and Wages:			
Tree Warden	330.00		
Labor	789.96		
		1,119.96	
Automobile, Gas, Oil, Repairs		15.07	
Tools and Supplies		73.87	
Trees and Shrubs		15.00	
Equipment		6.00	
		1,229.90	
Transferred to Revenue		5.10	
			1,235.00

Forest Warden

Appropriation			600.00
Wages Fighting Fires		341.70	
Equipment and Supplies		96.80	
Auto Gas, Oil, Repairs		48.15	
Express		4.86	
		491.51	
Transferred to Revenue		108.49	
			600.00

Bounty on Seals

Appropriation		50.00	
Transferred from Reserve Fund		50.00	
			100.00
Bounties paid		60.00	
Transferred to Revenue		40.00	
			100.00

Clam Commissioner

Appropriation		1,500.00	
Transfer (Bonus)		150.00	
			1,650.00
Clam Commissioner Salary	1,200.00		
Clam Commissioner Bonus	150.00		
		1,350.00	
Labor		5.00	
Supplies		13.71	
Equipment		60.50	
Printing		18.50	
Advertising		6.00	
Motor, Gas, Oil, Repairs		183.30	
Travel		4.00	
		1,641.01	
Transferred to Revenue		8.99	
			1,650.00

Shellfish Benefits

Appropriation	500.00	
Transfer from Reserve Fund	300.00	
		800.00
Labor	474.32	
Automobile Travel	61.68	
Rent of Teams	264.00	
		800.00

50% of the expenditure to be reimbursed by the Division of Marine Fisheries.

HEALTH AND SANITATION

Health

Appropriation	6,065.00	
Refunds	12.00	
		6,077.00
Chairman	100.00	
Members	150.00	
Clerk	75.00	
Agent	600.00	
Telephone	63.04	
Advertising	9.00	
Travel and Expense	157.39	
Postage and Express	20.57	
Stationery, Printing, Supplies	126.56	
Repairs to Equipment	8.75	

Child Hygiene:

Director	150.00
Nurse	300.00

Tuberculosis:

Supplies	3.48
Board and Care	41.60

Quarantine and Contagious Deseases:

Medical Attendance & Supplies	169.37
Dog Bite	100.90

Inspection:

Salary Milk Inspector	400.00	
Analysis Milk	93.58	
Salary Animal Inspector	175.00	

Sanitation:

Garbage Collection	1,801.00	
Disposal Dead Animals	42.50	
	4,587.74	
Transferred to Revenue	1,489.26	
		6,077.00

ESSEX COUNTY SANITORIUM

Appropriation	4,318.38
County of Essex	4,318.38

Mosquito Control

Appropriation	850.00
Labor	850.00

Town Dump Care and Maintenance

Appropriation	300.00	
Transfer from Reserve Fund	75.00	
		375.00
Labor	369.12	
Transferred to Revenue	5.88	
		375.00

Highway

Appropriation	24,000.00	
Transfer Bonus	1,080.00	
Transfer Highway Machinery Fund	850.00	
Transfer from Reserve Fund	400.00	
Refunds	78.06	
		26,408.06

Administration:

Salary Superintendent	2,000.00	
Bonus Superintendent	150.00	
Clerical	351.93	
Liability Insurance	616.11	
Stationery & Printing	48.21	
Supplies, Equipment, Repairs	54.78	
Telephone	146.14	
Plans and Surveys	121.00	
		3,488.17

Automobiles:

Registration	14.00	
Insurance	294.38	
Gasoline and Oil	1,307.96	
Equipment for Walter Snow Fighter	850.00	
Equipment & Repairs	1,657.95	
		4,124.29

Buildings:			
Equipment, Repairs, Supplies	1,323.29		
Fuel, Water & Light	244.32		
Insurance	88.82		
		1,656.43	
General:			
Labor (Including bonus)	8,168.95		
Trucks & Teams	459.92		
Rent of Equipment	155.24		
Equipment & Repairs	511.67		
Gravel, Stone, Sand	2,105.75		
Highway Supplies	398.78		
Tools & Supplies	498.45		
Tar, Road Oils, etc.	3,784.45		
Chloride	482.50		
		16,565.71	
Traffic Signs & Supplies		304.39	
Other Expenses:			
Rent	120.00		
Trucking & Express	9.56		
Damages	127.00		
Travel & Expenses	8.24		
		264.80	
		26,403.79	
To Revenue		4.27	
			26,408.06

Snow Removal

Appropriation		7,000.00
Labor (Including Bonus)	3,551.49	
Clerical	22.62	
Trucks	1,174.53	
Teams	347.63	
Equipment (Sander)	325.00	
Repairs Equipment	95.55	
Auto - Gas, Oil and Repairs	97.20	
	5,614.02	
Transferred to Revenue	1,385.98	
		7,000.00

Street Lighting

Appropriation		5,200.00
Electricity	5,200.00	
		5,200.00

Construction - Hayward Street

Appropriation	1,500.00	
Transfer from Reserve Fund	650.00	
		2,150.00
Labor	654.25	
Material	207.23	
Gravel, Sand, Stone	308.69	
Truck Hire	129.00	
Rent Equipment	236.25	

Oil	440.58	
Plans and Surveys	102.00	
		2,150.00

Construction - Peabody Street

Appropriation	1,500.00	
Transfer from Reserve Fund	475.00	
		1,975.00
Labor	705.53	
Truck Hire	67.50	
Sand, Gravel, Stone	122.75	
Materials	564.02	
Rent of Equipment	127.69	
Oil	285.51	
Plans and Surveys	102.00	
		1,975.00

Chapter 90 - Mill Road 1937

Balance January 1, 1943		216.62
Land Damage Settlement	200.00	
Labor	16.62	
		216.62

Chapter 90 - Mill Road 1938

Balance January 1, 1943		166.77
Labor	28.17	
Transferred to Revenue	138.60	
		166.77

Chapter 90 Topsfield and Linebrook Roads Maintenance, 1941

Balance January 1, 1943		9.47
Labor	9.47	
		9.47

Chapter 90 Maintenance, 1943

Appropriation	2,000.00	
Loan in Anticipation of Reimbursement	1,000.00	
		3,000.00
Labor	1,049.28	
Clerical	3.09	
Rent of Equipment	578.55	
Gravel, Sand, Stone	341.96	
Tar, Road Oils	971.44	
Materials	55.68	
		3,000.00

One third of Chapter 90 Maintenance has been reimbursed by the State.

CHARITIES AND SOLDIERS' BENEFITS

Public Welfare

Appropriation		8,903.00	
Transfer - Bonus		150.00	
Refund		5.00	
			9,058.00

Administration:

Salaries

Members	450.00	
*Agent	605.65	
Clerk	30.00	
Physician	600.00	
	1,685.65	
Stationery, Printing, Postage	39.82	
Telephone	97.19	
Travel Expense	130.98	
Repairs to Equipment	43.65	
Legal Expenses	135.00	
		2,132.29

Outside Relief:

Cash Allowances	2,529.50	
Groceries and Provisions	547.64	
Rent	92.50	
Clothing	21.88	
Fuel and Light	191.42	

Medical and Medicine	381.41		
Burial	100.00		
Board and Care	65.71		
Other Cities & Towns	1,878.20		
State Institutions	454.50		
		6,262.76	
Commodity Store:			
Salaries	208.00		
Rent	75.00		
Fuel	22.86		
Light	2.00		
Telephone	10.63		
Express & Trucking	125.00		
		443.49	
Total Expenditures		8,838.54	
Transferred to Revenue		219.46	
			9,058.00

*Also included in Administration Accounts.

Recovery Old Age Assistance

Balance Januray 1, 1943		100.00
Commonwealth of Massachusetts	66.67	
Transferred to Estimated Receipts	33.33	
		100.00

Cable Memorial Hospital

Appropriation		2,500.00
Cable Memorial Hospital	2,500.00	
		2,500.00

Aid to Dependent Children - Administration

Appropriation		100.00
*Agent	85.00	
Clerical	15.00	
		100.00

*Also in Public Welfare and other Administration accounts.

Aid to Dependent Children

Appropriation		4,000.00
Cash Allowances	2,202.50	
Transferred to Revenue	1,797.50	
		4,000.00

U. S. Grant Aid to Dependent Children, Administration

Receipts	133.74
*Agent	133.74

*Also in Public Welfare and other Administration Accounts.

U. S. Grant Aid to Dependent Children - Aid

Balance January 1, 1943	488.01	
Receipts	1,885.00	
		2,343.01
Cash Allowances	2,287.65	
Balance forward to 1944	55.36	
		2,343.01

Old Age Assistance - Administration

Appropriation		300.00
Postage	60.49	
*Agent	239.51	
		300.00

*Also in Public Welfare and other Administration accounts.

Old Age Assistance - Assistance

Appropriation	30,000.00	
Refunds	113.10	
		30,123.10
Cash Allowances	29,844.74	
Refund Adjustment	10.00	
	29.854.74	
Transferred to Revenue	258.36	
		30,113.10

U. S. Grant Old Age Assistance - Administration

Balance January 1, 1943	8.96	
Receipts	791.94	
		800.90
*Agent	736.10	
Vacation Pay	63.46	
Balance forward to 1944	1.34	
		800.90

*Also in Public Welfare and other Administration Accounts.

Total Salary Paid		
Agent	1,650.00	
Bonus	150.00	
		1,800.00

U. S. Grant Old Age Assistance - Assistance

Balance January 1, 1943	1,073.39	
Receipts	23,759.64	
		24,833.03
Cash Allowances		24,833.03

Soldiers Benefits

Appropriation	3,320.00	
Refund	12.50	
		3,332.50

Soldiers Relief:

Cash Allowances	767.00
Fuel	100.93

Groceries	26.00		
Medical & Medicine	18.00		
		911.93	
State Aid:			
Cash Allowances		410.00	
World War II:			
Hospital	137.50		
Cash Allowances	58.00		
		195.50	
		1,517.43	
Transferred to Revenue		1,815.07	
			3,332.50

Soldiers Graves

Appropriation	250.00	
Transfer - Bonus	25.00	
		275.00
Labor (Including Bonus)	272.00	
Material	3.00	
		275.00

Education

Appropriation	102,477.00
Bonus	8,250.00
Balance (for Stoker), From 1943	1,314.12

From Feoffees Grammar School (Principal Salary)	2,000.00	
Refunds	119.71	
		114,160.83

— Salaries include Bonus —

General Expenses:

Salary Superintendent	3,649.92	
Clerk	1,086.00	
Truant Officer	180.00	
Census Taker	100.00	
Office Supplies & Expenses	122.91	
Telephone	265.61	
Use of Automobile	100.00	
		5,504.44

Expenses of Instruction:

Teachers Salaries	72,374.91	
Textbooks	1,417.02	
Teaching Supplies	2,657.99	
		76,449.92

Expenses Operating School Plant:

Janitors Salaries	8,933.56
Fuel	4,734.99
Electricity	1,015.65
Gas	144.91

Water	258.90	
Miscellaneous	558.48	
		15,646.49
Maintenance and Repairs (Includes Stoker)		4,256.24
Health:		
Salaries	1,883.36	
Expenses & Supplies	53.27	
		1,936.63
Transportation		7,623.62
Tuition:		
Vocational Education	275.00	
Support of Truants	51.71	
		326.71
Miscellaneous Expenses:		
Express & Trucking	98.50	
Convention Expenses	9.75	
Graduation Diplomas	155.58	
Printing	20.00	
		283.83
Insurance		1,367.02

Americanization Classes:

Salaries	294.00		
Expenses	53.00		
		347.00	
		113,741.90	
Transferred to Revenue		418.93	
			114,160.83

Eunice Caldwell Cowles Scholarship Fund

Receipts from Fund	400.00
Scholarships paid	400.00

Richard T. Crane. Jr. Picnic Fund

Receipts from Fund	22.20
Labor (moving and storing equipment)	22.20

Library

Appropriation		3,200.00	
Transfer from Trust Fund		12.58	
			3,212.58

Salaries:

Librarian	916.68	
Assistant Librarian	375.00	
Janitor	304.00	
		1,595.68

Books & Periodicals		868.94	
Fuel		192.35	
Electricity		47.65	
Water		2.00	
Stationery & Printing		42.30	
Buildings and Grounds:			
Repairs	93.88		
Material	142.64		
Insurance	222.03		
		458.55	
Trucking and Express		5.00	
		3,212.47	
Transferred to Revenue		.11	
			3,212.58

RECREATION

Parks

Appropriation	714.00	
Transfer - Bonus	45.00	
		759.00
Chairman, Salary	75.00	
Labor (Including Bonus)	477.16	
Supplies	7.65	
Maintenance Equipment	8.16	
Oil and Gasoline	38.81	
Plants and Bulbs	78.00	
Loam and Fertilizer	8.25	
Tools and Equipment	17.64	

Trucking	7.50	
Water	24.00	
	742.17	
Transferred to Revenue	16.83	
		759.00

Martha I. Savory Fund

Receipts from Fund		49.73
Trees and Shrubs	30.37	
Labor	19.36	
		49.73

Skating Rink

Balance January 1, 1943		267.22
Labor	25.50	
Rent	3.00	
	28.50	
Balance to 1944	238.72	
		267.22

Playgrounds

Appropriation	935.00	
Bonus	70.00	
		1,005.00
Supervision	50.00	
Labor (includes bonus)	829.82	

Repairs	9.80	
Equipment	19.50	
Supplies, Tools, Material	72.40	
Maintenance Equipment	20.85	
	1,002.37	
Transferred to Revenue	2.63	
		1,005.00

UNCLASSIFIED

V. H. Grant Pension

Appropriation		728.00
Pension		728.00

Memorial Day

Appropriation		365.00
Labor	15.00	
Band	150.00	
Flowers	132.75	
Supplies	5.60	
Flags	56.10	
	359.45	
Transferred	5.55	
		365.00

Town Clock

Appropriation	75.00
Care and Maintenance	75.00

Memorial Building

Appropriation	1,900.00	
Bonus	150.00	
Refunds	16.70	
		2,066.70
Janitor	1,442.35	
Insurance	58.80	
Fuel	409.66	
Janitors Supplies	46.87	
Lights	24.57	
Repairs	12.31	
Gas	57.30	
Water	11.10	
	2,062.96	
Transferred to Revenue	3.74	
		2,066.70

Lease Clam Flats

Balance January 1, 1943	50.00
Rent	50.00

Civilian Defense

Appropriation	5,000.00	
Refunds	46.22	
		5,046.22

Administration:

Rent office	420.00
Telephone	45.05

Printing and Multigraphing	91.95	
Stationery	8.45	
Service & Supplies	334.46	
Postage	91.19	
Lights	24.28	
Insurance	10.00	
Equipment	197.90	
		1,223.28

Report Center and Wardens:

Telephone	371.10	
Printing and Multigraphing	81.05	
Stationery	1.40	
Service & Supplies	35.12	
Postage	86.24	
Rental Typewriter	18.00	
Labor & Repairs	127.16	
Clerical	51.30	
Advertising	77.00	
		848.37

Observation Post:

Telephone	11.03	
Supplies	95.98	
		107.01

Medical:			
Telephone	34.39		
Supplies	4.91		
		39.30	
Auxiliary Police Uniforms and supplies		917.22	
Auxiliary Firemen Supplies		64.01	
Canteen Supplies		13.12	
Social Service Supplies		23.34	
Victory Gardens Supplies		59.68	
		3,295.33	
Balance to 1944		1,750.89	
			5,046.22

Rationing Board

Appropriation	825.00	
Transfer from Reserve Fund	225.00	
		1,050.00
Rent office	406.00	
Stationery & Printing	139.34	
Telephone	89.88	
Office Equipment	30.05	
Salaries	52.80	
Postage	.36	
Express and Trucking	3.05	
Labor	27.00	
Supplies	13.84	
Lights	25.26	
	787.58	
Balance to 1944	262.42	
		1,050.00

Service Flag

Appropriation		300.00
Flag	60.60	
Labor	19.00	
	79.60	
Balance to 1944	220.40	
		300.00

State Guard Uniforms

Appropriation	301.55
Company 46 Ipswich State Guard Association	301.55

Ipswich Beach Committee

Balance January 1, 1943		500.00
Plans and Surveys	465.00	
Legal	35.00	
		500.00

W. P. A. Projects, Street Car Rail Removal

Argilla Road Drainage

Balance January 1, 1943		2,471.37
Salaries	55.50	
Telephone	6.82	
Travel	13.00	
Labor	26.60	
Tools and Supplies	450.86	

Gravel and Sand	1.20	
Trucks	148.50	
Plans and Surveys	133.00	
Material	94.34	
Fuel	6.70	
Rental Equipment	125.00	
	1,061.52	
Transferred to Selectmen to finish projects	1,409.85	
		2,471.37

ENTERPRISES

Electric Light Operations

Balance January 1, 1943	16,914.26	
Receipts	152,787.30	
Refund	10.46	
		169,712.02
Materials and Labor	91,061.84	
Maturing Debt	7,000.00	
Interest	142.50	
Depreciation	25,252.67	
Payment to reduce Taxes	13,838.32	
	137,295.33	
Balance December 31, 1943	32,416.69	
		169,712.02

Electric Light Guaranty Deposits

Balance January 1, 1943			
Interest Accrued	1,918.58		
Deposits	2,790.84		
		4,709.42	
Receipts			
Interest	117.91		
Deposits	334.79		
		452.70	
			5,162.12
Refunds:			
Interest	3.88		
Deposits	248.07		
Balance Dec. 31, 1942		251.95	
Interest	2,032.61		
Deposits	2,877.56		
		4,910.17	
			5,162.12

Water Department

Balance January 1, 1943		
Operating	4,671.19	
Proceeds of Loan	7,237.66	
		11,908.85

Collections		27,582.69	
Appropriation	30,000.00		
Collections	27,582.69		
		2,417.31	
Loan Authorized		15,000.00	
			56,908.85

Expended:

Labor and Material Maintenance	15,539.09		
Developing Additional Water Supply	7,237.66		
Notes	4,000.00		
Interest	772.50		
		27,549.25	
Balance to 1944			
Surplus	14,359.60		
Loan Authorized	15,000.00		
		29,359.60	
			56,908.85

Cemetery

Appropriation	3,920.00	
Transfer - Bonus	455.00	
Transfer Reserve Fund	100.00	
Transfer from Perpetual Care Fund	1,245.94	
Refund	7.45	
		5,728.39

Salaries and Wages:

Superintendent:			
Salary	1,200.00		
Bonus	150.00		
Wages	300.00		
	1,650.00		
Labor (Bonus Included)	3,197.35		
		4,847.35	
Equipment		59.17	
Automobile:			
Maintenance and Repairs	159.92		
Registration and Insurance	132.78		
		292.70	
Plants, Loam, Fertilizer		92.95	
Material, Tools, Supplies		233.09	
Water		40.00	
Telephone		31.39	
Printing and Postage		14.38	
Rent		30.00	
Insurance		6.96	
Trucks and Teams		26.00	
Payment for Cemetery Lot		50.00	
		5,723.99	
To Revenue		4.40	
			5,728.39

INTEREST AND MATURING DEBT

Interest

Appropriation		2,500.00
General Loans:		
Shatswell School - 1925	510.00	
High School - 1935	1,560.00	
Municipal Relief - 1939	125.00	
Highway Equipment - 1941	84.00	
	2,279.00	
Temporary Loan Anticipation Reimbursement (Chapter 90)	4.95	
	2,283.95	
To Revenue	216.05	
		2,500.00

Maturing Debt

Appropriation		15,400.00
Shatswell School - 1925	4,000.00	
GAL 34.		Ma5FLYNN
High School - 1935	6,000.00	
Municipal Relief - 1939	3,000.00	
Highway Equipment - 1941	2,400.00	
		15,400.00

Reserve Fund

Appropriation		5.000.00
Transfers:		
Selectmen	250.00	
Police	200.00	
Bounty on Seals	50.00	
Shellfish Benefits	300.00	
Town Dump Care & Maintenance	75.00	
Highway Department	400.00	
Hayward Street	650.00	
Peabody Street Extension	475.00	
War Price & Rationing Board	225.00	
Cemetery Department	100.00	
	2,725.00	
To Revenue	2,275.00	
		5,000.00

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '43	Appropriation and Loans	Cash Receipts
Moderator		100.00	
Selectmen		3,125.53	2.70
Accountant		3,375.00	
Treasurer and Collector		7,697.00	75 00
Assessors		2,545.00	
Law		600.00	
Town Clerk		1,784.00	
Election and Registration		1,379.00	
Town Hall		3,633.10	3.44
Town Hall stoker	525.00		
Town Hall Improvements		2,000.00	15.68
Police		16,671.00	43.92
Fire		15,220.00	20.69
Fire Alarm Little Neck	408.74		
Weights and Measures		519.00	
Moth		4,063.00	57.60
Tree Warden		1,160.00	
Forest Warden		600.00	
Bounty on Seals		50.00	
Clam Commissioner		1,500.00	
Shellfish Benefits		500.00	
Health and Sanitation		6,065.00	12.00
Essex County Sanatorium		4,318.38	
Town Dump Care & Maintenance		300.00	
Mosquito Control		850.00	
Highway		24,000.00	78.06
Snow Removal		7,000.00	
Street Lighting		5,200.00	
Hayward Street Construction		1,500.00	650.00
Peabody St. Extension Construction		1,500.00	475.00
Chapter 90 Mill Road '37	216.62		
Chapter 90 Mill Road '38	166.77		
Chapter 90 Topsfield and Linebrook Roads '41	9.47		
Chapter 90 Maintenance '43		3,000.00	
Public Welfare		8,903.00	5.00
Recovery Old Age Assistance	100.00		
B. S. Cable Memorial Hospital		2,500.00	
Aid to Dependent Children Adm.		100.00	
Aid to Dependent Children Aid		4,000.00	
U. S. Grant Aid Dependent Children Administration			133.74
U. S. Grant Aid Dependent Children Aid	488.01		1,855.00
Old Age Assistance Adm.		300.00	
Old Age Assistance Asst.		30,000.00	113.10
U. S. Grant Old Age Assistance Administration	8.96		791.94
U. S. Grant Old Age Assistance Assistance	1,073.39		23,759.64

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1943

Credit Transfer	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '43
	100.00			
1,659.85	4,256.61		531.47	
300.00	3,656.98		18.02	
450.00	7,249.36		972.64	
150.00	2,694.40		.60	
	600.00			
150.00	1,901.39		32.11	
27.50	1,279.50		127.00	
150.00	3,078.11		708.43	
	525.00			
	2,012.85		2.83	
1,400.00	17,917.19		197.73	
600.00	15,277.52		563.17	
	173.55			235.19
	503.55		15.45	
255.00	4,264.48		111.12	
75.00	1,299.90		5.10	
	491.51		108.49	
50.00	60.00		40.00	
150.00	1,641.01		8.99	
300.00	800.00			
	4,587.74		1,489.26	
	4,318.38			
75.00	369.12		5.88	
	850.00			
2,330.00	26,403.79		4.27	
	5,614.02		1,385.98	
	5,200.00			
	2,150.00			
	1,975.00			
	216.62			
	28.17		138.60	
	9.47			
	3,000.00			
150.00	8,838.54		219.46	
	66.67		33.33*	
	2,500.00			
	100.00			
	2,202.50		1,797.50	
	133.74			
	2,287.65			55.36
	300.00			
	29,854.74		258.36	
	799.56			1.34
	24,833.03			

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '43	Appropriation and Loans	Cash Receipts
Soldiers Benefits		3,320.00	12.50
Soldiers Graves		250.00	
Education	1,314.12	102,477.00	119.71
Scholarships			400.00
R. T. Crane, Jr. Picnic Fund			22.20
Library		3,200.00	12.58
Parks		714.00	
Martha I. Savory Fund Trees and Shrubs			49.73
Skating Rink	267.22		
Playgrounds		935.00	
V. H. Grant Pension		728.00	
Memorial Day		365.00	
Town Clock		75.00	
Memorial Building		1,900.00	16.70
Lease of Clam Flats	50.00		
Civilian Defense Committee		5,000.00	46.22
Rationing Board		825.00	
Service Flag		300.00	
Uniforms State Guard Co. 46		301.55	
Ipswich Beach Committee	500.00		
W. P. A. 1942	2,471.37		
Electric Light	16,914.26		152,797.76
Guaranty Deposits	4,709.42		452.70
Water Department	11,908.85*	2,417.31	27,582.69
Cemeteries		3,920.00	7.45
Interest		2,500.00	
Maturing Debt		15,400.00	
	41,132.20	310,685.87	209,612.75
Reserve Fund		5,000.00	
	41,132.20	315,685.87	209,612.75

*Appropriation	30,000.00
Collections	27,582.69
Excess Appropriation	2,417.31

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1943

Credit Transfer	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '43
	1,517.43		1,815.07	
25.00	275.00			
10,250.00	113,741.90		418.93	
	400.00			
	22.20			
	3,212.47		.11	
45.00	742.17		16.83	
	49.73			
	28.50			238.72
70.00	1,002.37		2.63	
	728.00			
	359.45		5.55	
	75.00			
150.00	2,062.96		3.74	
	50.00			
	3,295.33			1,750.89
225.00	787.58			262.42
	79.60			220.40
	301.55			
	500.00			
	1,061.52	1,409.85		
	137,295.33			32,416.69
	251.95			4,910.17
	27,549.25			14,359.60
1,800.94	5,723.99		4.40	
	2,283.95		216.05	
	15,400.00			
20,838.29	515,149.38	1,409.85	11,259.10	54,450.78
		2,725.00	2,275.00	
20,838.29	515,149.38	4,134.85	13,534.10	54,450.78

* to Estimated Receipts.

TOWN OF IPSWICH
BALANCE SHEET DECEMBER 31, 1943
GENERAL ACCOUNTS

ASSETS

Cash:			
In Banks and Office			$179,493.93
Accounts Receivable:			
Taxes:			
Levy of 1942 Personal	$ 248.71		
Levy of 1943			
Personal	2,542.20		
Real Estate	32,033.46		
		34,575.66	
			34,824.37
Motor Vehicle Excise Taxes:			
Levy of 1943			155.94
Special Assessments:			
Moth 1943			42.25

LIABILITIES AND RESERVES

Tailings		264.94
Taxes Over Estimated:		
State Pary & Reservation Tax		8.06
Dog Licenses Due County		1.80
Sale of Real Estate Fund		1,992.50
Highway Machinery Fund		2,385.83
Sale of Cemetery Lots Fund		1,669.00
Federal Grants:		
Aid Dependent Children Aid	55.36	
Old Age Assistance Adm.	1.34	
		56.70
Electric Light Guarantee		
Deposits	2,877.56	
Income	2,032.61	
		4,910.17

Tax Titles and Possession:		
Tax Titles	18,049.28	
Possessions	11,836.75	
		29,886.03
Departmental:		
Town Hall	10.00	
Town Property	1,474.50	
Ambulance	258.00	
Moth	213.75	
Shellfish Benefits	21.61	
Health	612.40	
Highway	16.10	
Public Welfare	1,303.75	
Aid Dependent Children	65.67	
Old Age Assistance	472.02	
Soldiers Benefits	450.00	
Cemetery	1,061.00	
		5,958.80
Electric Light		19,093.36

Unexpended Appropriation Balances			
Fire Alarm Little Neck		235.19	
Skating Rink		238.72	
Civilian Defense Committee		1,750.89	
Rationing Board		262.42	
Service Flag Committee		220.40	
			2,707.62
Electric Light			
Operations	32,103.08		
Depreciation	52,670.72		
		84,773.80	
Water:			
Available			
Surplus	14,520.06		
Loan Authorized			
not issued	15,000.00		
		29,520.06	
			114,293.86

Water	13,873.12	
Water Liens added to Taxes 1943	273.92	
Water Liens	341.07	
Water Liens added to Tax Title	395.70	
		14,883.81
Taxes under Estimated:		
County Tax		632.98
Overlay Deficits:		
Levy of 1936	8.80	
Levy of 1937	7.72	
Levy of 1938	8.96	
Levy of 1939	60.57	
Levy of 1940	53.10	
		139.15
Loan Authorized-Water Dept.		15,000.00
		300,110.62

Reserve Fund—		
Overlay Surplus		11,297.30
Overlay Reserved for abatement of taxes		
Levy of 1942	248.71	
Levy of 1943	1,579.68	
		1,828.39
Revenue Reserved Until Collected		
Motor Vehicle Excise Tax	155.94	
Special Assessment	42.25	
Tax Title	29,886.03	
Departmental	5,958.80	
Electric Light	19,093.36	
Water	14,883.81	
		70,020.19
Surplus Revenue		88,674.26
		300,110.62

DEBIT ACCOUNTS

Net Funded or Fixed Debt.	$118,200.00	LOANS:	
		Shatswell School 1925	$ 8,000.00
		High School 1935	72,000.00
		Municipal Relief 1939	2,000.00
		Highway Equipment 1941	7,200.00
		Electric Light	2,000.00
		Water	27,000.00
	$118,200.00		$118,200.00

TRUST FUNDS

Trust Funds Cash and Securities	$97,949.03	Cemetery Perpetual Care Fund	$53,192.98
		Mrs. William G. Brown Fund	2,216.84
		Eunice Caldwell Cowles Fund	10,079.56
		Richard T. Crane, Jr. Picnic Fund	30,767.21
		Dow Memorial Boulder Fund	133.61
		Marianna T. Jones Fund	763.61
		John C. Kimball Fund	512.73
		Martha I. Savory Fund	282.49
	$97,949.03		$97,949.03

Town Property, 1943

December 31. 1943

	Land	Buildings
High School	$10,000.00	$265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	40,000.00
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmary	4,000.00	2,000.00
Dennison School	500.00	2,000.00
Wharf Property	3,350.00	1,000.00
Cemeteries	5,000.00	
Public Grounds	32,500.00	500.00
Great Neck	8,300.00	
Woodland — Linebrook	125.00	
Woodland — Common Fields	75.00	
30 South Main St. (Heard House)	2,800.00	1,500.00
	$84,400.00	$659,000.00

Tax Title Possessions

	Land Assessed	Buildings Assessed
Lot 52 Bar Island	$ 100.00	$ 500.00
Lot 404 Bar Island	100.00	150.00
80 High Street (including Store)	500.00	2,500.00
Grape Island (Fuller Trust)	600.00	950.00
	$1,300.00	$4,100.00

In addition to the property enumerated above, there is the shore, beaches and other valuable property given to the Town by the Commoners, the value of which is not estimated. The value of the Water and Electric Light Department, will be

Itemized List of Expenditures By December, 1943

Moderator

Harland Burke	100.00

Selectmen

Thomas A. Appleton	61.1
W. E. Atkinson	13.21
Banker & Tradesman Pub. Co.	8.48
A. J. Barton, Jr.	110.00
Henry S. Bowen	90.00
Burke Motor Service	2.00
Chronicle Pub. Co.	1,377.67
George Coleman Co.	42.87
Elias Comeau	4.24
John F. Conley	200.00
S. D. Conley, P. M.	79.48
Laurence F. Davis	11.50
Joseph Doty	8.22
Howard N. Doughty	3.00
Essex Co. Selectmen's Assoc.	9.00
Thomas G. Gauld	57.98
John W. Goodhue Co. Corp.	2.43
Gordon Greenhouse Inc.	5.00
Charles Gwinn	2.42
Wilmot P. Hall	100.00
Hobbs & Warren, Inc.	8.32
J. T. Hood	4.00
Stanley Hull	135.00
Ipswich Water Department	10.00
Paul M. Jodoin	40.00
Louis Kelly	4.24
Richard Kelly	6.05
Roger Kelly	6.05
Wallace J. Lathrop	219.37
Alvery Marriott	9.59
D. L. McDonald Co.	1.00
George Mourikas	280.00
New Eng. Tel. & Tel. Co.	60.51
Chester J. Patch, Jr.	57.25
Ernest O. Peabody	163.00
Gordon D. Player	241.94
Public Safety Commission	.45
Micheal Ryan	4.50
Bernard M. Sullivan	286.04
Albert T. Sheppard	4.80
Bernard M. Sullivan, Agent	26.33
Raymond M. Sullivan	40.00
Trimount Bituminous Prod. Co	334.55
Henry Waz	6.85
Guy Wells	60.00
Elmer A. Wiley	58.06
	$4.256.61

Accountant

Chronicle Pub. Co. Inc.	18.25
S. D. Conley, P. M.	35.16
Daigneau & Co.	8.85
Commonwealth of Mass.	5.01
H. B. McArdle	159.45
L. E. Muran	2.70

Howard N. Doughty	2,364.00
Lucy J. Eustace	968.96
Hobbs & Warren	2.63
Stanley A. Hull	8.50
D. L. MacDonald Co.	16.45
New Eng. Tel. & Tel. Co.	23.65
Chester J. Patch, Jr.	9.00
Standard Duplication Machine Corp.	9.17
Underwood Elliott Fisher Co.	25.20
	$3,656.98

Treasurer and Collector

Bernice Arsenault	15.60
A. E. Austin	12.10
A. W. Babbit Co	12.00
Barker Agency	60.00
Chronicle Pub. Co. Inc.	72.25
S. D. Conley, P. M.	519.76
Damon & Damon	201.00
Laurence F. Davis	261.05
Director of Accounts	2.00
Edwards Typewriter Exchange	17.50
John H. Fenton	2.00
First National Bank	10.01
Aurelle Gaudet	1.00
Thomas Groom Co. Inc.	3.00
Hobbs & Warren Co.	4.73
Marjorie Horsman	480.48
A. W. Lafond & Co.	193.35
Land Court	158.75
D. L. MacDonald Co.	2.45
Maryland Casualty Co.	5.00
H. B. McArdle	175.09
Elwyn F. McCarthy	2,728.77
Joseph W. Morin	1.00
L. E. Muran	.70
New Eng. Tel. & Tel. Co.	70.21
Gladys M. Poole	1,710.00
A. Franklin Priest, Register	13.00
Railway Express Agency	1.67
Registry of Deeds	18.00
Remington Rand Co.	22.73
Robinson Seal Co.	2.66
G. A. Schofield, Agent	435.00
Bernard M. Sullivan, Agent	12.50
Dorothy H. Wilkins	24.00
	$7,249.36

Assessors

Allen Wales Adding Mch. Co.	8.00
Banker & Tradesman Pub. Co.	10.60
C. Chester Caldwell	2,020.00
Chronicle Pub. Co. Inc.	3.00
S. D. Conley, P. M.	4.25
Hobbs & Warren	34.63
D. L. MacDonald Co.	6.15
Worthington H. Mansfield	210.00
A. P. Marcorelle Co. Inc.	2.25
H. B. McArdle	6.70
New Eng. Tel & Tel. Co.	46.21
John E. Norman	244.00
Railway Express Agency	.36
Stoneham Independent	1.00
Lilla D. Stott	97.25
	$2,694.40

Law

George A. Schofield	300.00

Town Clerk

American City Magazine	2.00
Charles T. Ames, M. D.	2.25
Bernice B. Arsenault	10.00
Barker Agency	7.50
Howard J. Blake	2.25
Chronicle Pub. Co., Inc.	8.00
Harry Cleveland	2.00
Edward S. Cogswell	1,711.50
Frank L. Collins, M. D.	24.25
S. D. Conley, P. M.	22.00
Daigneau & Co.	2.25
Est. A. C. Damon	2.90
T. H. Foote, M. D.	4.75
Hobbs & Warren Inc.	2.10
Hoffman Seal Stamp & Engraving C.	5.83
D. L. MacDonald Co.	.70
Burleigh B. Mansfield M.D.	3.75
Marcheterre Press	2.75
Mass. Town Clerks Assn.	3.00
H. B. McArdle	20.30
L. E. Muran Co.	3.35
New Eng. Tel. & Tel. Co.	33.04
John J. Pallotta, M. D.	7.50
Robinson Seal Co.	7.03
Edmund J. M. Scahill	2.75
Sullivan Drug Store	1.39
John Trudel	.50
Ralph K. Whittier	6.25
	$1,901.89

Election and Registration

Bernice B. Arsenault	100.85
Anna Arvanites	4.13
Rose Barbati	4.13
Margaret Blaquiere	4.13
Edward Blauvelt	7.20
Mary L. Burns	4.13
Doris Chambers	4.13
Chronicle Pub. Co. Inc.	12.75
Kenneth H. Clapp	9.90
Edward S. Cogswell	160.73
S. D. Conley, P. M.	53.00
Edith J. Cunningham	4.13
Daigneau & Co.	3.80
Edwards Typewriter Exchange	8.70
Gordon Ewing	4.80
Lila Gilbert	4.13
Frank H. Girard	123.68
Grace E. Girard	90.50
John W. Goodhue Corp.	1.00
John A. Kobos	77.48
Grace M. Lombard	4.13
Mary J. Lombard	4.13
Hazel B. Low	4.13
Theodore Machaj	4.13
Ann Marcaurelle	4.13
Christopher A. Markos	4.13
H. B. McArdle	10.15
George Mourikas	80.98
Nora Moynahan	4.13
Alexander B. C. Mulholland	9.90
L. E. Muran	4.65
Nelson W. Pascoe	4.13
Blanche K. Patch	4.13
Gardner Peatfield	3.00
Daisy L. Poor	4.13
Robinson Seal Co.	80.10
Mabel F. Singer	4.13
Henry H. Somers	3.00

Althea H. Harding	9.90	James M. Stewart	12.90
Henry S. Hills	77.48	Spaulding Moss Co.	2.12
Adelaide O. Hodgkins	9.90	Jeremiah J. Twomey	2.50
Stanley A. Hull	219.00	Samuel H. Williams	2.00
Keystone Envelope Co.	14.93	Sophie Wennerberg	4.13
Mary Kiepaz	4.13		
			$1,279.50

Town Hall

Damon & Damon	17.20	A. E. Martell Co.	7.46
Est. Arthur C. Damon	3.50	H. B. McArdle	17.00
Herbert Dodge	6.00	North Shore Gas Co.	124.62
Charles W. Dodge	6.50	Wm. Patterson & Son	34.31
Walter D. Fessenden	3.30	Gardner Peatfield	1.00
C. Gianakas Dept. Store	10.50	Bernard M. Sullivan, Agent	98.00
Gilmour Rothery & Co.	21.70	George B. Robbins Disinfectant Co.	49.50
John W. Goodhue Corp.	1.14	Edward H. Smith	11.30
Ipswich Electric Shop	22.27	Norman Stone	2.50
Ipswich Municipal Lighting Plant	302.34	Wm. J. Weagle	.90
Ipswich Oil Co.	47.00	George H. Willey	16.30
Ipswich Water Dept.	8.30	Elsie Williams	12.00
Lathrop Bros.	596.47	Samuel H. Williams	1,650.00
Marcorelle Bros.	7.00		
			$3,078.11

Town Hall Stoker

Arthur H. Curtis Co.	525.00

Town Hall Improvements

W. E. Atkinson Co.	288.87	Pitman & Brown Co.	8.31
Chronicle Pub. Co. Inc.	3.00	Harry E. Rhodes	40.10
Est. Arthur C. Damon	9.25	Roland Singer	135.00
Donald Hamm	642.31	Smith Studio	1.75
John P. Lind	60.00	Water Department	49.20
Wm. Patterson & Son	775.06		
			$2,012.85

Police

Agawam Diner	1.45	C. Gianakas Dept Store	1.50
Joseph Arcisz	2,040.00	John W. Goodhue Corp.	6.85
Barker Agency	5.00	George Hayes	1,710.00
Edward Blauvelt	2,075.00	Byard Horsman	2,292.50
Mae Blauvelt	5.00	Ipswich Motor Co. Inc.	713.98

Bobs Esso Service Station	24.50
Burke Motor Service	72.58
Chronicle Pub. Co. Inc.	32.00
Commonwealth of Mass.	.30
S. D. Conley, P. M.	12.00
Conleys Drug Store	8.47
E. Benjamin Currier, Agent	135.80
R. W. Davis Co.	109.88
Nick Dragoni	9.85
Arthur H. Driscoll	32.50
Horace Dunbar	1,929.00
Gordon Ewing	2,040.00
Faurot Protection Indentification System Inc.	22.63
Lathrop Bros. Service Station	58.83
Joseph Leet	2,040.00
Mac's Service Station	54.94
H. B. McArdle	62.24
Metropolitan Oil Co.	59.80
George Mourikas	10.00
New Eng. Tel. & Tel. Co.	119.59
James O'Brien	40.00
Daisy Poor	33.50
Stanley Surpitski	2,157.50
	$17,917.19

Fire

Edgar Adams	2.90
Lawrence O. Adams	1,970.00
Lawrence Adams, Jr.	.55
American Fire Equip. Co.	18.77
Louis Arvanites	.60
Samuel W. Atherley	179.20
W. E. Atkinson Co	13.29
Barker Agency	75.20
Blaisdell's Express	31.55
N. J. Bolles Co.	4.65
Arthur Brockelbank	125.60
Jeremiah Brockelbank	.60
George W. Brown	1,970.00
Arthur Carey	74.07
Central Auto Sales	81.73
Chronicle Pub. Co. Inc.	8.25
Ciolek Hardware Co.	1.74
Warren Cogswell	128.55
S. D. Conley, Jr.	.60
William Conley	.60
Conley's Drug Store	21.61
Coolig & Gottlieb	4.60
Robert Cronin	.60
Arthur H. Curtis Co.	25.95
Damon & Damon	75.20
Est. Arthur C. Damon	34.35
Ipswich Mun. Lgt Plant	96.56
Ipswich Water Dept.	18.45
Richard Kelly	.60
Lathrop Bros.	205.18
Charles L. Lovell	214.02
Mac's Service Station	115.66
Fred C. Manthorn	125.00
George W. Manthorn	126.75
Joseph Marcorelle	126.80
A. P. Marcoredde Co. Inc.	19.71
Edward Martel	3.60
George E. Matheson	125.60
James McCormack	.75
Munroe & Arnold Merritt Co.	.55
Edwin P. Murray	.60
New Eng. Tel. & Tel. Co.	110.79
North Shore Fire Appliance Co.	167.93
North Shore Gas Co.	23.29
Frank O'Malley	1,971.20
Lawrence Orsini, payroll	227.40
Lawrence Orsini, Electrician	222.52
Chester J. Patch	1.20
Wm. Patterson & Son	1.50
Gardner Peatfield	4.15

Charles R. Day	52.13
C. B. Dolge Co.	11.70
Joseph Doty	.60
Clarence J. Dupray	125.00
Stanley Eustace	86.36
Norman Ewing	126.20
Alex Gallant, Payroll	125.55
Alex Gallant, Trucking	6.00
Gamewell Co.	5.57
Thomas Gauld	41.64
Peter Geanakas	53.93
Agnes K. Gilmore	300.00
William H. Goddett	125.00
John W. Goodhue Corp.	8.30
Gorham Fire Equip. Co.	11.89
Edward Grant	441.60
Warren Grant	125.00
William Grant	45.92
George Greenough	42.24
Malcolm Gross	1.80
Albert Hall	42.24
Dexter Harrington	.60
Fred D. Harris	41.64
Edward Hetnar	.60
John Hetnar	.60
J. Parker Hills	.60
Mayes Horsman	41.64
Est. Cora H. Hulbert	2.35
Fred R. Hull	4.75
Ipswich Electric Shop	6.90
Ipswich Family Laundry	4.51
Ipswich Motor Co.	276.52
G. Francis Perkins	125.60
L. B. Philbrick Co.	19.75
Clarence Pickard	1.15
Gordon Player, payroll	31.23
Gordon Player, trucking	5.00
Stuart G. Pollock	129.20
Railway Express Agency	.41
Maurice Robishaw	85.76
Russell Scahill	1,974.80
Seagrave Corpn.	16.32
Albert M. Sheppard	125.60
Harry Sheppard	125.60
Lionel Sheppard	176.80
Ainslee Smith	.60
Edward H. Smith, payroll	601.70
Edward H. Smith, Carpenter	15.00
Everett A. Smith	127.40
Harold Smith	126.20
M. D. Stetson Co.	13.05
Frank Stevens	.60
Chester Stone	126.20
Bernard M. Sullivan, Agent	94.64
Arthur Trask	53.93
United Sweeping Comp. Co.	21.75
Albert G. Waite	129.80
Henry Waz	.60
Chester Wells	77.67
Guy E. Wells	126.75
Richard Wells	.60
James L. Wile, Jr.	3.00
Cuthbert Wile	1.82
Windsor Co.	19.04
	$15,277.52

Little Neck Fire Alarm System

John W. Goodhue Corpn.	1.55
James McCormack	2.50
Lawrence Orsini	167.30
Albert Perry	2.20
	$173.55

Weights and Measures

Louis H. V. Boucher	482.29	Robinson Seal Co.	18.01
Chronicle Pub. Co. Inc.	3.25		
			$503.55

Moth

Frank H. Albee	199.66	Ipswich Motor Co. Inc.	83.50
Barker Agency	221.07	Ipswich Mun. Lgt. Plant	6.00
Albert Beaulier	15.13	George Karalias	11.44
Blaisdell Express	.52	Lathrop Bros.	14.45
Boston & Maine Railroad	.55	Gilbert Lavoie	11.50
John Boudreau	40.54	Joseph Leet	1.82
Henry S. Bowen	7.50	Gordon Lord	22.39
Roland Bowen	76.48	Hugh MacIntyre	178.48
Burke Motor Service	67.48	Mac's Service Station	2.00
Gardner Caverly	1,474.00	Arthur W. Manzer	300.00
Eugene Chase	27.23	Walter Martineau	11.50
Chronicle Pub. Co. Inc.	24.00	James McCormack	9.00
Ciolek Hardware Co.	35.05	Metropolitan Oil Co.	29.56
Conley's Drug Store	116.50	Edgar Migneault	15.13
R. W. Davis Co.	15.43	New Eng. Tel. & Tel. Co.	32.19
Arthur H. Driscoll	26.25	Frank O'Malley	23.90
Essex County Cooperative Farming Assn.	187.30	Charles W. Pickard	5.14
Fitzhenry-Guptill Co.	31.03	Donald Player	4.84
Frost Insecticide Co.	303.20	Registry Motor Vehicles	9.00
Peter Gianakas	6.34	Kenneth Robinson	1.94
Charles Glover	62.92	George A. Schofield, Agent	34.50
Goodale Orchards	20.50	Harry Roper	33.88
Earle Goody	102.85	Russell Scahill	4.24
John W. Goodhue Corpn	14.24	Socony-Vacuum Oil Co.	42.26
Edward Grant	1.82	Bernard M. Sullivan, Agent	7.32
Donald Hamm	3.00	Chester Wells	132.51
Charles Hardy	4.84	Richard Wells	59.59
Horton Grain Co.	1.95	Cuthbert Wile	87.12
		F. W. Woolworth Co.	1.90
			$4,264.48

Tree Warden

F. A. Bartlett Tree Expert Co. Inc.	165.00	Henderson & Herndon Tree Co. Inc.	406.50
Albert Beaulier	34.49	Kelsey Highland Nursery Inc.	7.50
Roland Bowen	19.97		

John Boudreau	22.40
Irving Boudreau	11.50
Ralph Brocklebank	1.82
Burke Motor Service	10.96
Gardner Caverly	330.00
Ciolek Hardware Co.	26.47
Joseph Cook	3.63
Frost Insecticide Co.	32.35
Charles Glover	43.57
John W. Goodhue Corpn.	13.30
Charles Hardy	7.26
Gordon Lord	2.42
Hugh MacIntyre	.61
Mac's Service Station	2.17
James McCormack	3.75
Edgar Migneault	6.05
Northeastern Supply Co.	7.50
Nathaniel M. Quint	2.50
Kenneth Robinson	1.94
Harry Roper	14.52
Arthur H. Walton	1.50
Chester Wells	1.82
Cuthbert Wile	48.40
	$1,229.90

Forest Warden

Edgar Adams	.60
Gerald Adams	.60
Lawrence Adams	13.90
Lawrence Adams, Jr.	.60
William Arsenault	2.40
Charles Arthur	.55
Samuel Atherley	.60
Chester Bayley, Jr.	.55
George Beaton	.55
Kenneth Belden	5.50
Robert Benjamin	1.20
Chester Bowen, Jr.	1.10
Donald Bowen	1.20
Melvin Bowen	3.00
Arthur Brocklebank	.60
Jere Brocklebank	.60
Roger Brocklebank	1.10
George Brown	13.55
George Brown, Jr.	.60
Arthur Carey	.55
Gardner Caverly	1.75
Warren Cogswell	7.00
Francis Comar	.55
Sylvester Conley, Jr.	1.80
William Conley	10.65
Richard Cronin	2.90
Robert Cronin	7.20
Robert Denning	3.60
Mac's Service Station	28.70
Frank Mallard	1.75
George Manthorn	1.70
Leo Marcorelle	.60
Louis Marcorelle	1.20
Paul Marcorelle	1.20
Edward Martel	.60
Robert Martel	.60
George Matheson	1.15
Robert McIntyre	4.80
Gordon Merry	.60
J. Mourikas	.60
Parker Murray	.60
North Shore Fire Appliance Co.	73.30
Frank O'Malley	47.00
Lawrence Orsini	1.15
Richard Parr	.55
Chester Patch	.60
Gardner Peatfield	5.95
Francis Perkins	8.25
Charles Pollard, Jr.	4.20
Richard Pollard	1.80
Stuart Pollock	8.10
Gordon Player	.60
George Prentiss	1.20
Charles Quinn	1.20
Robert Quinn	1.20

Charles Dodge	8.10
Herbert Dodge	7.05
Carl Ellsworth	.60
Stanley Eustace	7.20
Norman Ewing	1.20
Clarence Flewelling	.60
Theodore Fyrberg	6.00
Alex Gallant	.55
Thomas Gauld	1.80
Peter Gianakas	.60
Theodore Gianakas	.55
Gorham Fire Equip. Co.	18.55
Edward Grant	13.30
Eustace Grant	1.10
Russell Grant	.60
Malcom Gross	7.05
Dexter Harrington	1.75
Charles Harris	.55
Fred Harris	.60
G. Harris	.60
Jessie Hay	1.20
Walter Hetnar	.60
George E. Hills	1.20
Hills Men's Shop	4.95
Thomas Hills	1.20
Roland Hinckley	.60
John Hoar	.60
Ipswich Motor Co. Inc.	19.45
Walter Klimaszewski	.60
Robert Leet	9.00
John Levere	1.20
Gordon Lord	.60
Richard Lowes	1.20
Railway Express Agency	4.86
Arnold Richards	.60
Charles Richards	.55
Warren Richardson	.55
Morris Robishaw	29.80
Russell Scahill	9.45
Lionel Sheppard	.60
Roland Sheppard	1.20
Ainsley Smith	1.20
Conrad Smith	.60
Edgar Smith	.60
Edward H. Smith	4.10
Harold Smith	2.35
Alexander Stewart	1.80
Chester Stone	.55
Chester Stone, Jr.	4.65
Norman Stone	4.15
Raymond Summer	.60
Edmund Togas	.55
Arthur Trask	.55
Albert Waite	1.75
C. Wegzyn	.60
Edward Wegzyn	4.80
F. Wegzyn	.60
Chester Wells	1.80
Guy Wells	.60
Richard Wells	1.20
Howard Wile	6.00
James Wile	5.30
James Wile, Jr.	4.20
L. Zervas	.60
	$491.51

Bounty on Seals

Charles Bayley, Jr.	10.00
Edmund Boudreau	5.00
Lloyd Bray	10.00
Charles R. Day	5.00
Theodore Fyrberg	5.00
Robert Green	5.00
Joseph Kakaska	15.00
Fred S. MacKinney	5.00
	$60.00

Clam Commissioner

Henry S. Bowen	18.50	Lynn Outboard Motor & Boat Co.	63.00
George E. Brown	5.00	William Patterson & Son	.72
Burke Motor Service	104.07	Thomas Roberts	3.00
Chronicle Pub. Co. Inc.	6.00	Henry Shaw	1,356.00
John W. Goodhue Corpn.	8.99	Lionel Sheppard	1.75
Lathrop Bros. Service Station	73.98		
			$1,641.01

Shellfish Benefits

Fred Allard	48.40	Ernest O. Peabody	154.88
James Day	264.00	Thomas Roberts	130.68
Earle Goody	43.56	Henry Shaw	61.68
Richard Manthorne	58.08	Leo Sheldon	38.72
			$800.00

Health

Joseph Arcisz	2.00	Hobbs & Warren, Inc.	10.66
Chester A. Baker Inc.	21.05	Est. Cora H. Hulbert	1.85
Arthur E. Baer	28.00	Stanley A. Hull	5.00
Beverly Hospital	2.40	Paul Jodoin	1,233.43
Cherry Burrell Corpn.	1.95	Lawrence King	100.00
Chronicle Pub. Co. Inc.	23.26	Joseph Leet	15.00
Ciolek Hardware Co.	3.59	D. L. MacDonald Co.	11.05
F. L. Collins M. D.	293.00	Burleigh B. Mansfield M.D.	14.00
Conley's Drug Store	11.55	H. B. McArdle	.50
Harold Cook, Jr.	.50	Mead & Wheeler	5.63
Est. Arthur C. Damon	2.80	Lawrence Miller	1.00
Arthur H. Driscoll & Co.	53.75	New Eng. Tel. & Tel. Co.	62.44
Educational Exhibition Co.	5.95	Gordon C. Player	20.00
Essex Cty. Agric. School	88.33	Nathaniel M. Quint	1.97
Essex Sanatorium	41.60	Railway Express Agency	4.31
Walter D. Fessenden	14.11	Harry E. Rhodes	8.80
T. Herbert Foote M. D.	56.00	Muriel E. Riley	308.00
Thomas G. Gauld	1.20	City of Salem	70.78
R. Paul Geanakas	1.00	E. A. Smith	1.00
Fred D. Harris	1,492.50	Ernest J. Smith	75.00
Harris Oil Co.	308.50	S. M. Spencer Mfg. Co.	3.03
George E. Hayes	1.00	G. Loring Woodbury	175.00
		George Zervas	5.25
			$4,587.74

Essex Sanatorium

County of Essex	4,318.38

Mosquito Control

Commonwealth of Massachusetts	850.00

Town Dump

Joseph Bernard	2.75	Richard Kelly	5.23
Richard Cronin	3.03	Roger Kelly	6.05
Joseph Doty	9.59	Louis Kelly	3.63
Charles Gwinn	8.86	Alvery Marriott	37.02
Oscar Holm	3.63	William Martineau	240.90
Clarence Irving	29.00	Henry Waz	10.96
Fabian Karol	3.63	James Wile, Jr.	4.84
			$369.12

Highway

Agawam Dispatch	3.13	Lynn Sand & Stone Co.	400.66
Alemite Co.	6.50	Dexter P. Lillie Co.	23.49
American Chain, Link, Fence Co.	12.46	Mac's Service Station	122.40
W. E. Atkinson Co.	34.79	Maguire Faucher Co. Inc.	68.84
Barker Agency	46.30	A. P. Marcorelle Co. Inc.	179.32
Joseph Bernard	8.80	Alvery Marriott (Payroll)	1,145.78
Blaisdell's Express	.52	Alvery Marriott	154.00
Bob's Esso Service Station	34.50	Mass. Highway Assoc.	3.00
Boston & Maine R. R.	1.10	James McCormack	270.60
Est. of Albert Brown	43.75	Clifford Miller	4.24
Burke Motor Service	1.75	Motor Vehicle Record Co.	4.00
James R. Carter	50.00	A. B. C. Mulholland	24.75
Central Auto Sales	1.00	Munroe & Arnold-Merritt Exp. Co.	1.29
Eugene Chase	32.68	New Eng. Tel. & Tel. Co.	146.14
Chronicle Pub. Co. Inc.	13.25	Northeastern Supply Co. Inc.	2.50
Ciolek Hardware Co.	130.92	North Shore Fire Appliance Co.	4.50
Conley's Drug Store	27.60	Frank O'Malley	5.45
Elias Comeau	308.46	Lawrence Orsini	31.48
Coordinators Corpn.	.75	George H. Parker Grain Co.	106.50
Corliss Bros.	7.20		
Richard Cronin	144.03		

E. Benjamin Currier	25.60
Est. A. C. Damon	74.13
Damon & Damon	124.76
R. W. Davis Co.	398.65
Robert Denning	34.20
Joseph H. Doty	1.95
Joseph T. Doty	1,243.46
Arthur H. Driscoll & Co.	9.75
Dyar Sales & Mchy. Co.	298.44
Engineering News-Record	10.00
Essex Cty. Coop. Farm Association	482.50
Essex Sand & Gravel Co.	20.16
Walter D. Fenssenden	433.60
Theodore Fyrberg	152.48
Alphonse Gallant	4.84
Jean Godin	291.62
Zina Goodell Corpn.	60.62
John W. Goodhue Corpn.	194.51
Malcolm Gross	361.40
Charles Gwinn	645.91
Richard Gwinn	27.23
Robert Gwinn	61.72
Harris Oil Co.	426.94
Richard A. Harris	137.96
Harrison Dispatch Co.	.77
Hedge & Mattheis Co.	9.00
Edward Hetnar	1.82
Walter Hetnar	1.82
Hinds & Coon Co.	21.57
Oscar Holm	107.71
Horton Grain Co.	31.00
Est. of Cora H. Hulbert	14.06
International Harvester Co.	8.89
Town of Ipswich	9.11
Ipswich Electric Shop	.56
Ipswich Motor Co.	704.97
Ipswich Mun. Lgt. Plant	31.59
Ipswich Water Dept.	45.80
John Iwic	176.86
K. & M. Mfg. Co.	20.00
Fabian Karol	58.70
Chester J. Patch, Jr.	121.00
Wm. Patterson & Son	592.02
Pentucket Motor Express	1.88
Joseph Phaneuf	176.67
Railway Express Agency	1.28
Charles W. Rand	13.10
Ovila Rathe	454.10
Registry of Motor Vehicle	14.00
Remington Rand Inc.	3.25
Michael Ryan	169.67
Robert F. Ryan	58.81
Sandberg Equip. Co.	50.81
Salem Glass Co.	17.50
Est. of A. I. Savory	1.30
Russell Scahill	14.82
George A. Schofield Agent	25.60
Albert T. Sheppard	1.223.36
J. A. Singer & Son	25.68
John Singer	6.00
Socony Vacuum Oil Co.	1,198.11
Joseph Sojka	17.60
Comm. of Mass State Prison Colony	6.96
M. D. Stetson Co.	92.02
Bernard M. Sullivan, Agent	777.05
Sun Oil Company	77.00
Stanley Szostek	4.24
Texaco Service Station	19.65
Topsfield Sand & Gravel Co. Inc	1,034.58
Venturino Trabucco	65.34
Traffic & Road Equip. Co.	257.25
Trimount Bituminous Prod. Co.	3,746.65
Vacuum Gas Appliances	4.63
Henry Waz	1,179.39
Howard E. Wile	12.42
James Wile	5.45
James Wile, Jr.	115.20
Charles N. Wood Co.	1,019.35
Francis E, Wood, payroll	2,150.00
Francis E. Wood	120.00
Gardner Wood	6.88

Louis Kelly	559.29	Ruth Wood	8.75
Richard Kelly	124.73	Wright Bros.	143.99
Roger Kelly	39.33	Wright Contracting Co.	11.25
Lathrop Bros.	247.33	Arthur Zeroulis	4.24
Gardner L. Lewis	9.98		
			$26,403.79

Snow Removal

Wesley Andrews	1.65	Est. of Maynard Lane	7.50
Nicholas Avelis	14.38	Alvin Lind	3.30
Charles Baily	5.78	Jesse Lind	11.55
Walter Baraway	18.15	Asa Littlefield	19.53
John Bartnicki	4.40	Phillip Lombard	4.13
Albert Beaulieu	23.93	Robert Lombard	9.35
Peter Bedrosian	9.63	Mieule Lorretto	24.48
Robert Benjamin	3.30	Richard Low	4.40
Richard Bernard	5.50	Anthony Machaj	20.08
John Boudreau	5.50	Theodore Machaj	17.33
Chester Bowen	3.30	Richard Manates	8.25
Melvin Bowen	1.65	Euripedes Markos	19.53
Frank Bruce	28.88	Evangelous Markos	20.90
Donald Bugden	6.60	Alvery Marriott	290.96
Francis Burns	5.50	Howard Martel	1.10
Frank Corney	14.85	Delbert Matheson	32.45
George Chadwell	3.00	Alex McGinnis	8.80
Armour Chapman	19.53	Harry Menanos	19.53
Richard Chapman	20.08	Edgar Migneault	3.30
Samuel Chounard, Jr.	5.50	Joseph Morin	2.20
Stanley Clapham	5.50	A. B. C. Mulholland	281.41
Warren Cogswell	3.30	Thodore Murouski	3.85
Augustus Comeau	2.20	Robert Mocklar	6.88
Elias Comeau	106.60	Louis Pappamihiel	16.50
Ernest Comeau	14.16	James Pappas	14.30
Elmer Cook	3.85	Louis Pappas	1.65
Joseph Cook	7.15	Nicholas Pappas	11.00
Richard Cook	3.30	Francis Paquin	7.15
Ernest Copp	11.55	Chester Patch, Jr.	20.25
Corliss Bros.	90.36	Albert Perry	3.58
Jerry Cronin	1.65	John Perry	22.28
Robert Cronin	3.30	Mliton Perry	4.40
Walter Crossman	6.60	Reggie Perry	4.40
Lawrence Cummings	12.38	Joseph Phaneuf	157.30
Arnold Curtis	9.90	Stanley Pickul	24.48

H. F. Davis Tractor Co.	84.75
Robert Denning	14.30
Charles Dodge	18.70
Clifford Dodgé	7.43
Herbert Dodge	12.10
Joseph T. Doty	377.04
Laurence Doty	5.50
Clifton Duff	10.45
John Duff	2.20
Dyar Sales & Mchy. Co.	325.00
Stanley Eustace	9.35
Theodore Fyrberg	10.45
Peter Galanis	7.15
Alexander Gallant	23.75
Alphonse Gallant	6.05
Andrew Gallant	11.00
Leo Gallant	2.75
Joseph Gauthier	11.00
Andrew Gianakakis	43.75
Angelo Geanakakis	4.40
George Geanakakas	3.30
George Georgeopoulos	3.85
Robert Graffum	4.40
William Grant	4.95
Malcolm Gross	36.92
Bruce Grover	1.65
Charles Gwinn	89.24
Arthur Hardy	2.75
Harris Oil Co.	421.88
Richard Harris	4.40
Byard Hedin	7.15
Howard Hill	2.20
John Hoar	6.60
Oscar Holm	24.20
Byard Horsman, Jr.	7.70
George Hovey	21.73
Walter Hulbert	40.00
John Iwic	77.31
Konstanty Iwic	8.80
Francis Jean	32.18
Goidon Jean	19.53
Louis Joslyn	4.95
Julian Podmoska	5.23
John Prisby	18.15
Carl Randolph	11.25
William Bobbins	19.80
Morris Robishaw	3.30
Everett Robishaw	10.45
Victor Robishaw	1.65
John Roger	3.30
Michael Ryan	361.19
Joseph Sak	34.93
Adolph Saulnier	13.48
Russell Scahill	6.60
Albert T. Sheppard	302.93
George Singer	6.05
John Singer	51.58
Edward Smith	23.10
Prince Smith	1.65
Raymond Smith	3.30
Socony Vacuum Oil Co.	97.20
Gary Somers	3.30
Isaac Spencer	10.45
Chester Stone	4.40
Norman Stone	11.00
John Sweeny, Jr.	5.50
Stanley Szotek	7.43
Clifford Thomas	7.70
Enos Titus	1.93
Richard Tougas	4.95
Venturino Trabucco	19.53
William Trask	3.03
Turner Hill Farm	167.42
Charles Vasilopoulos	2.20
Arthur Vlahos	20.35
Robert Wallace	18.15
Edward Wegzyn	14.30
Henry Waz	285.00
Felix D. Wegzyn	79.52
Frederick Wegzyn	34.38
Chester Wells	24.01
Guy Wells	.83
Richard Wells	12.38
Norman Welsh	7.98
Carl Wenblad	9.90

Anthony Karol	26.68	Howard E. Wile	26.68
Fabian Karol	46.04	James Wile, Jr.	58.31
Stanley Karol	3.85	Charles N. Wood Co.	10.80
Dan Kelley	5.50	Leo Wilkinson	3.30
Louis Kelly	146.53	Gardner Wood	111.93
Richard Kelly	39.22	Arthur Zeroulias	6.60
Roger Kelley	9.90	Nicholas Zeroulias	3.58
Zigmund Keepaz	3.85	William Zeroulias	7.70
Walter Kotek	7.15		
			$5,614.02

Street Lighting

Electric Light Dept.	5,200.00

Chapter 90 — Hayward St. — Peabody St.

Ira R. Andrews	8.48	Hugh McIntyre	7.87
Joseph Arcisz	16.25	Edgar Migneault	9.68
Albert Beaulieu	44.77	A. B. C. Mulholland	121.10
Samuel Chouinard	9.08	Frank O'Malley	3.90
Richard Cronin	93.20	Chester Patch	11.80
Robert Denning	74.43	Chester J. Patch, Jr.	204.00
Joseph Doty	195.48	Donald Player	4.84
Horace Dunbar	6.18	Boleslaw Rodzinski	5.85
Walter D. Fessenden	312.19	Ovila Rathe	196.25
Theodore Fkrberg	42.96	Harry Roper	15.75
Alphonse Gallant	4.84	Michael Ryan	16.50
Charles Glover	102.27	Joseph T. Ryerson & Son Inc.	44.94
John W. Goodhue Corpn.	5.00	Russell Scahill	7.08
Edward Grant	2.42	Albert T. Sheppard	235.67
Malcolm Gross	25.49	J. A. Singer & Son	16.60
Charles Gwinn	266.65	Edward Smith	3.90
Robert Gwinn	5.45	State Prison	48.20
Harris Oil Co.	148.90	Heirs Eugene & Mary Sullivan	200.00
Richard Harris	52.65	Arthur Sweeny	9.60
Hedge & Mattheis	7.30	Topsfield Sand & Gravel Co.	195.51
Oscar Holm	47.80	Venturino Trabucco	4.54
Hume Pipe of N. E.	533.12	Trimount Bituminous Prod. Co.	1,697.53
Town Ipswich Highway	488.55	Henry Waz	287.38
Louis Kelly	206.01	Cuthbert Wile	19.36
Richard Kelly	67.76	James Wile, Jr.	98.03
Roland Kelly	1.21		
Joseph Leet	11.05		
Lynn Sand & Stone Co.	463.64		
Alvery Marriott	267.93		

Comm. of Mass. State Prison Industries	55.68
Wright Contracting Co.	356.64
	$7,379.26

Public Welfare

Aid Dependent Children

Old Age Assistance

B. S. Cable Memorial Hospital

Total combined Expenditure $71,916.43

City of Beverly	118.33
City of Boston	1,585.96
Broadway Variety Store	75.00
B. S. Cable Memorial Hospital	2,500.00
Eleanor Clemeno	40.00
Chronicle Pub. Co. Inc.	5.50
N. Chionopulos	1.95
S. D. Conley P. M.	71.49
Conley's Drug Store	10.65
Carleton H. Crafts	104.00
Daigneau & Co.	5.90
Damon & Damon	75.00
City of Danvers	94.69
Arthur H. Driscoll	40.00
Edward Shoes	4.98
Alex Gallant	1.50
Edmund P. Gillis	150.00
Frank H. Girard	137.50
City of Haverhill	90.00
Hobbs & Warren Inc.	3.17
George R. Hovey	150.00
Ipswich Electric Shop	3.65
Ipswich Meat Market	79.00
Ipswich Mun. Lgt. Plant	6.16
Ipswich News Co.	.60
Ipswich Oil Co.	14.47
A. Jasczolt	37.50
Joseph Jasczolt	15.00
Marcorelle Bros.	5.00
Markos Oil Co.	33.93
Mass. Dept. Public Welfare	586.88
Mass. Memorial Hospital	297.38
H. B. McArdle Inc.	5.40
Town of Middleton	78.67
City of Newburyport	60.12
New Eng. Tel. & Tel. Co.	107.82
Nelson W. Pascoe, Payroll	2,013.46
Nelson W. Pascoe	130.98
City of Peabody	75.00
Arthur G. Pechelis	230.00
Town of Rowley	83.78
Michael Ryan	68.00
City of Salem	171.62
Town of Saugus	65.00
Edmund J. M. Scahill	100.00
George A. Schofield	100.00
Raymond M. Sullivan	35.00
Sullivans Drug Store	53.38
Survey Associates Inc.	5.00
Tougas & Tougas	18.00
Jeremiah J. Twoney	2.50
Beatrice V. Weagle	45.00
Wm. G. Webber Co.	10.00
John B. Whitney O. D.	20.00
Micheal M. Wiezbicki	92.00

Lathrop Bros.	93.72	Zervas, Milk	48.64
Ben Lee Shoe Shop	4.95		10,749.79
City of Lynn	85.81	Cash Allowances	61,166.64
D. L. MacDonald Co.	.75		
B. B. Mansfield M. D.	600.00		$71,916.43

Soldiers Benefits

B. B. Mansfield	15.00	Lawrence P. Patten	74.16
Broadway Variety Store	16.00	Arthur Pechilis	10.00
B. S. Cable Memorial Hospital	50.00	City of Salem	37.50
		Salem Hospital	50.00
Frank L. Collins M.D.	3.00		282.43
Lathrop Brothers	24.09		
Orchard's Oil	2.68	Cash Allowances	1,235.00
			$1,517.43

Soldiers Graves

Gerald Adams	4.84	Elmer McIntyre	9.68
A. J. Barton & Son, Inc.	4.50	Robert McIntyre	9.68
John Bzizinsky	43.57	Albert Perry	7.87
Robert Conary	7.87	Arnold R. Richards	7.87
Theodore Fyrberg	7.87	Frank Scahill	12.71
Robert Gwinn	7.87	Herman Shores	68.98
Charles G. Glover	17.00	William D. Warner	5.48
George E. Hills	7.87	Edward Wegzyn	7.87
Benjamin W. Homans	25.95	Norman Welch	4.84
Arthur Hulbert	3.00		
Axel Lind	9.68		$275.00

EDUCATION

Payrolls

E. Margaret Allen	1,900.00	Lucy A. Hill	1,519.75
Harriet Alpers	100.00	Margaret P. Howard	1,520.00
Ethel M. Archer	1,520.00	Jennie A. Johnson	1,592.36
Lena J. Atherley	1,520.00	Nellie S. Johnson	1,446.19
Richard T. Blake	880.00	Ruth F. Joyce	1,516.64
Helen J. Blodgett	1,900.00	Charles J. Kemp	1,450.00
M. Katherine Blood	1,080.00	Blanche E. J. Leighton	1,516.64
Mary Bond	1,433.36	Ursula M. Lombard	1,124.25
Grace A. Bowlen	1,567.36	Ruth A. Lord	1,900.00
Helen M. Brown	900.00	Victoria Machaj	600.00
Ruth M. Brown	1,516.64	Hazel E. Manzer	1,691.62

Robert D. Burgess	880.00
James M. Burke	1,300.00
Margaret Chisolm	90.00
Alice Ciolek	1,333.36
Francis D. Cogswell	1,44.86
Frank L. Collins	600.00
Robert D. Conary	1,800.00
Josephine Connor	520.00
Robert Day	6.50
Alice Der Hagopion	180.00
Kenneth L. Earle	1,421.88
Helen B. Fitzgerald	1,365.00
Anne E. Friend	1,520.00
Thomas Gauld	180.00
Ruth Gilday	1,433.36
Charles Glover	27.88
Elizabeth P. Glover	1,491.70
Arthur Grant	1,450.00
Augusta Grenache	1,800.00
Rosa L. Hajinlian	500.00
Dorothy Hammersley	127.00
Violet L. Hawkins	1,520.00
Zelda M. Hayes	1,516.64
Miriam Hayman	892.96
John Heiden	605.00
Mass. Audubon Soc. Inc.	50.00
Delbert Matheson	7.80
Harry S. Merson	3,649.92
Charles J. Motyka	1,110.00
Blanche L. Oxner	1,520.00
Norma Paige	1,580.00
Corinne Payne	880.00
Antoinette Pepe	250.00
J. Francis Perkins	1,771.00
Margaret Phelan	583.30
Sophie Pszenny	710.00
Muriel E. Reilly	1,283.36
Rosmond Reilly	1,516.64
Florence Robbin	690.00
Frances A. Ross	1,283.36
Helda J. Schofield	1,516.64
Mary Scott	1,086.00
Nellie T. Smith	1,850.00
Katherine F. Sullivan	1,950.00
Arthur H. Tozer	1,650.00
Albert Waite	1,766.50
Elizabeth C. Weare	1,516.64
Ralph C. Whipple	3,150.00
Marion F. Whitney	1,788.64
Elizabeth Whitam	1,186.00

Textbooks

Allyn and Bacon	3.51
American Book Co.	21.38
American Cookery	1.50
American Educ. Press Inc.	42.00
The American Home	1.50
The American School Board Journal	3.00
Walter H. Baker Co.	1.65
F. J. Barnard & Co.	103.78
A. S. Barnes & Co.	2.11
M. Barrows & Co.	.78
Beckley-Cardy Co.	16.78
R. M. Beuttel	1.00
Boston University School of Education	.50
The Manual Arts Press	2.57
Charles E. Merrill Co. Publishers	74.36
McCall Corporation	2.00
McGraw-Hill Book Co. Inc.	14.99
William Morrow & Co., Inc.	1.26
Mosher Music Co., Inc.	37.22
National Dairy Council	3.50
The National Geographic Soc.	7.00
New England Dairy & Food Council	1.12
Noble & Noble, Pub. Inc.	37.92
North Shore News Co.	6.40

Bruce Publishing Co.	1.23
The Butterick Co., Inc.	1.75
Children's Activities	3.00
Civic Education Service	3.00
The Commonwealth of Mass.	47.50
Consumers Union	4.00
Crown Publishers	3.12
Current History	2.00
Dept. of Elementary School Principals	2.00
Carl Fischer Inc. of Boston	12.24
Frontier Press Co.	17.89
Ginn & Co.	119.07
Greenberg Publishers, Inc.	1.86
Gregg Writer	4.20
J. L. Hammett Co.	16.43
D. C. Heath & Company	54.78
Houghton Mifflin Co.	38.64
The House of Little Books	5.50
International Textbooks Co.	2.00
Iroquois Pub. Co., Inc.	13.76
Kelvin & Wilfrid O. White Co.	14.01
The Lakeside Pub. Co.	2.00
J. B. Lippincot Co.	4.74
Little Brown & Co.	1.46
The Macmillan Co.	66.29
News Map of the Week, Inc.	15.00
Newsweek	3.25
Odyssey Press, Inc.	9.00
Old Corner Book Store	3.15
Oxford University Press	.79
Theodore Presser Co.	2.49
Remington Rand Inc.	7.30
J. M. Roche	18.90
Row, Peterson & Co.	188.81
Benj. H. Sanborn & Co.	32.61
Scholastic Publications	9.00
Science Research Associates	45.57
Scott, Foresman & Co.	35.68
Charles Scribner's Sons	7.80
Silver Burdett Co.	16.45
Simon & Schuster, Inc.	4.25
The L. W. Singer Co.	74.17
South-Western Pub. Co.	58.93
Survey Associates, Inc.	3.00
Time	5.00
Zaner Bloser Co.	1.50
United Publishers Service	19.80
University of Nebraska	2.40
R. E. Wagner Co.	6.94
Webster Publishing Co.	6.39
The H. W. Wilson Co.	2.25
World Book Co.	6.29

Transportation

Howard J. Blake	557.70
Burke Motor	1,823.27
George E. Hills	1,870.00
Walter H. Hulbert	554.15
Raymond E. Lord	561.00
Alexander B. C. Mulholland	2,257.50

Support Truants

County of Essex	51.71

Tuition

City of Beverly	275.00

Fuel

Cities Service Oil Co.	597.67
Lathrop Brothers	2,995.53
Charles L. Lovell	1,141.79

Gas

North Shore Gas Co.	144.91

Electricity

Ipswich Mun. Lgt. Plant	1,015.65

Water

Ipswich Water Department	258.90

Trucking and Express

Agawam Dispatch	1.58	Alex Gallant	43.00
Blaisdell's Express	.36	Harris Oil Co.	3.00
Kenneth L. Earle	6.00	Gordon C. Player	25.75
		Railway Express Agency	18.81

Insurance

Damon & Damon	910.02	G. A. Schofield, Agent	371.24
Barker Agency	85.76		

Health — Expenses and Supplies

Nathaniel M. Quint	20.27	U. S. Govt. Printing office	3.00
Welch Allyn Co.	30.00		

Telephone

New Eng. Tel. & Tel. Co.	265.61

Teaching Supplies

Agawam Dispatch	.55	Charles Holyoke Lumber Corp.	105.76
American Type Founders Sales Company	8.50	John, McDuffee & Stratton Co.	52.77
W. E. Atkinson	46.12	Manifold Supplies Co.	25.40
Edward E. Babb & Co. Inc.	275.38	Mansfield Lumber Co.	7.47
R. M. Beuttel	2.50	Marcorelle Bros.	.50
Beaudette Co. Inc.	15.67	Mittag & Volger Inc.	18.75
N. J. Bolles & Co.	351.28	Mosher Music Co.	.50
Brodhead Garret Co.	6.85	Munroe & Arnold-Merritt Express	1.35
Chapman's Radio Shop	1.70	Naumkeag Steam Cotton Co.	8.06
Conley Drug Store	2.70	L. B. Philbrick Co.	38.25
S. D. Conley P. M.	27.76	Sears, Roebuck & Co.	.89
Est. of Arthur C. Damon	2.74	Standard Office Mach. Co.	15.90
Denoyer-Geppert Co.	8.42	O. H. Toothaker	11.66
The Felters Co. Inc.	4.69	W. M. Welch Mfg. Co.	12.03
Wm. Filines Sons Co.	18.10		
Gledhill Bros. Inc.	899.03		
J. W. Goodhue Corpn.	28.96		

J. L. Hammett Co.	350.49
F. H. Haskell Lumber Corp.	162.00
Holt & Bugbee Co.	97.74
R. H. Whites	42.67
Woodcraft Supply Co.	3.65
F. W. Woolworth Co.	1.20

Office Supplies and Expenses

Chronicle Pub. Co.	12.50
Commonwealth of Mass.	3.33
S. D. Conley P. M.	7.00
Conley's Drug Store	4.20
Daigneau & Co.	7.51
Elbe File & Binder Co.	6.23
Filing Equip. Bureau	5.38
Mittag & Volger Inc.	4.97
Shaw Walker	25.15
Standard Dup. Mach. Co.	2.43
F. W. Woolworth Co.	1.00
World Book Co.	39.10
Wright & Potter Printing Co.	4.11

Other Expenses

Lean J. Atherly	1.10
W. E. Atkinson Co.	71.56
Edward E. Babb & Co. Inc.	44.69
N. J. Bolles Co.	2.65
Boston & Maine R. R.	.55
Brodhead Garrett Co.	80.77
Burroughs Adding Mach. Co.	6.60
Ciolek Hardware Co.	.40
Ethel L. Crafts	3.00
Beatrice M. Currier	20.00
Division of the Blind	14.00
C. D. Dolge Co.	54.79
Walter D. Fessenden	48.70
Carl Fischer Inc. of Boston	2.50
Globe Automatic Sprinkler Co.	18.85
John W. Goodhue Corpn.	96.62
Augusta Grenache	3.25
J. L. Hammett Co.	111.68
Zelda M. Hayes	1.80
Hodge Boiler Works	654.00
Hooker Howe Costume Co.	8.50
Stanley Hull	20.00
International Bus. Mach. Co.	25.00
Moth Department	22.00
Ipswich Electric Shop	34.86
Ipswich Family Laundry	40.81
A. P. Marcorelle Co. Inc.	1.88
Mass Heating Corpn.	2,000.00
Masury Young Co.	111.14
James McCormack	58.30
Mosher Music Co.	9.55
Moto Mower Co.	9.39
Munroe & Arnold- Merritt Ex. Inc.	2.86
Lawrence Orsini	141.68
Wm. Patterson & Son	525.99
L. B. Philbrick Co.	74.10
Pitman & Brown	48.44
Reverend Vivian Pomeroy	25.00
Royal Typewriter Co. Inc.	129.50
Peter St. Cyr	12.00
Rylla E. Saunier	1.00
J. A. Singer & Son	65.15
Edward H. Smith	23.50
Nellie T. Smith	3.25
Soapitor Co. Inc.	26.00
Standard Electric Time Co.	26.54
M. D. Stetson Co.	2.52
Katharine F. Sullivan	3.25
Sullivan's Drug Store	.98
Arthur H. Tozer	1.21
Donald G. Trussell	10.50
United Sweeping Compound Corpn.	9.60

Ipswich Motor Co.	9.00	White Lamp Gift Shop	1.00
Kasper-Gordon Studios Inc.	2.50	The Windsor Company	16.12
J. B. Kidney & Co.	53.50	Witch City Repairing Co.	9.50
Edward C. Lee	115.20	Henry S. Wolkins Co.	65.40
Mac's Service Station	9.86	Woodcraft Supply Co.	1.66
Harry S. Merson	100.00	Departmental Total —	
Mansfield Lumber Co.	5.95	Education	$113,741.90

Scholarships

Joyce D. Bousley	100.00	Barbara Kirk	100.00
Lewis S. Clement, Jr.	100.00	Daniel McPhail	100.00
			$400.00

Richard T. Crane, Jr., Picnic Fund

Walter D. Fessenden	22.20

Library

Edgar F. Adams	6.50	Ipswich Water Dept.	4.00
American Library Assoc.	5.00	Barbara James	375.00
Americana Corporation	2.85	Lathrop Brothers	161.90
Grace E. Baxter	916.68	Mass. Library Assoc.	1.00
The Book League of Amer.	1.52	Masury-Young Co.	8.05
Book-of-the-month Club	9.11	New Eng. Gourd Society	2.88
Chronicle Pub. Co. Inc.	2.00	William Patterson & Son	137.15
Est. of Arthur C. Damon	10.00	Personal Book Shop Inc.	592.81
Doubleday Doran & Co. Inc.	23.02	J. M. Roche	14.00
Foreign Policy Assoc.	7.06	Edward H. Smith	57.83
Gaylord Bros., Inc.	55.08	Bernard M. Sullivan	
Ginn & Co.	4.69	Agent	222.03
John W. Goodhue Corpn.	14.29	O. H. Toothaker	27.45
Harris Oil Co.	51.70	R. W. Wagner Co.	6.94
Herman Goldberger Agency	100.40	Guy E. Wells	304.00
H. R. Huntting Co.	4.88	The H. W. Wilson Co.	25.80
Ipswich Electric Shop	6.20	L. L. Wood	3.00
Ipswich Mun. Lgt. Plnt	47.65		
			$3,212.47

Parks

Albert Beaulier	20.57	Gordon Lord	6.97
John Boudreau	41.15	Gilbert Lavoie	54.16
Irving Boudreau	20.57	Hugh MacIntyre	23.30
Roland Bowen	40.55	A. P. Marcorelle Co. Inc.	5.70
Burke Motor Service	28.23	Walter Martineau	76.56

C. Gardner Caverly	75.00	James McCormack	15.50
Eugene Chase	19.36	Edgar Migneault	18.76
Ciolek Hardware Co.	1.60	Donald Player	14.52
Clifford Dodge	28.74	Gordon C. Player	7.50
John W. Goodhue Corp.	17.99	Power Lawn Mower Service Co.	1.28
Earle Goody	12.10	George Prentiss	1.82
Gordon Greenhouse Inc.	75.00	Harry Roper	21.78
Horton Grain Co.	2.25	Michael Ryan	3.00
Charles Hardy	9.68	Albin O. Spyut	6.00
Ipswich Motor Co. Inc.	1.38	Chester Wells	5.15
Ipswich Water Department	24.00	Cuthbert Wile	26.62
David Johnson	19.38	James Wile	2.42
J. B. Kidney & Co.	13.00		
Lathrop Bros, Service Station	58		
			$742.17

Martha I. Savory Fund

Ipswich Moth Dept	19.36	Harlan P. Kelsey Inc.	30.37
			$49.73

Skating Rink

A. B. C. Mulholland	25.50	Ipswich Histrocial Soc.	3.00
			$28.50

Playgrounds

Walter Trask	605.00	John W. Goodhue Corpn.	30.25
Stanley Monko	43.56	Horton Grain Co.	.75
Wilbur E. Dupray	58.08	Lathrop Bros Service Station	7.53
Frank Paquin	94.38	A. P. Marcorelle Co.	1.90
Walter Ellsworth	15.00	James McCormack	22.85
Henry S. Bowen	12.00	W. Patterson & Son	10.95
Ciolek Hardware Co.	25.12		
C. J. Dupray	75.00		1,002.37

V. H. Grant Pension

Valorous H. Grant	728.00

Memorial Day

John W. Goodhue Corp.	59.20	James McCormack	2.50
Gordon Greenhouse Inc.	132.75	Wm. J. Robbins	15.00
Lees 102nd Regt. Band	150.00		
			$359.45

Town Clock

A. E. Austin	75.00

Memorial Building

Samuel Aitken	820.46	Charles L. Lovell	205.60
William V. Arsenault	64.29	A. P. Marcorelle Co. Inc.	13.32
Conley's Drug Store	2.19	James A. McInnis	557.60
Est. A. C. Damon	22.75	James McCormack	2.15
John W. Goodhue Corp.	13.44	North Shore Gas Co.	60.42
Ipswich Meat Market	2.21	B. M. Sullivan, Agent	58.80
Ipswich Mun. Lgt. Plant	24.57	Ipswich Water Dept.	11.10
Lathrop Bros.	204.06		
			$2,062.96

Lease Clam Flat

Commonwealth of Mass.	50.00

Civilian Defense

Bernice B. Arsenault	67.20	Ipswich News Co.	2.90
Bay State Uniform Co.	43.05	Clarence Irving	13.50
J. B. Blood Co.	17.34	S. Ervin Langmaid	29.75
B. & M. Transportation Co.	2.40	Lathrop Bros.	86.83
Business Aid Shop	2.35	D. L. MacDonald Co.	5.70
Catholic Youth Band	60.00	A. P. Marcorelle Co.	16.35
Central Auto Sales Co.	1.00	H. B. McArdle	1.00
Chronicle Pub. Co. Inc.	383.80	George C. McGuiggan—	
John F. Conley-Rent	420.00	Reimbursement	20.00
Conley's Drug Store	4.80	George Mourikas	5.00
Est. of A. C. Damon	10.35	Commonwealth of Mass.	2.50
R. W. Davis Co.	4.18	New Eng. Tel. & Tel. Co.	461.57
George Dixon Press Co.	4.00	North Shore Electric	
Alice S. Dodge	4.68	Equip. Co.	180.00
H. N. Doughty—		Lawrence Orsini	44.03
Reimbursement	104.48	Jerome Richardson—	
Edwards T. W. Exchange	20.00	Reimbursement	19.58
Walter D. Fessenden	2.00	Robbins Co.	6.40
Forest River Press	6.25	Robert M. Robertson	448.00
Fort Hall Paper Co.	10.40	Roman Art Embroidery	
C. Gianakas Dept Store	9.81	Mfg.	27.00
Fred Gill	8.75	Wm. Patterson &Son	38.33
John E. Gill—		Arthur O. Pechilis	4.73
Reimbursement	180.98	Gordon C. Player	5.00
John W. Goodhue Corp.	244.24	G. A. Schofield, Agent	5.00

M. Hoffman & Co.	43.30	Southside Chas Market	1.50
George R. Hovey— Reimbursement	17.49	Martha K. Stevens— Reimbursement	6.63
Harold Howard	1.50	B. M. Sullivan, Agent	5.00
Est. of Cora H. Hulbert	12.85	C. S. Tyler	.63
Ipswich Electric Shop	15.55	Wallas Amplifying System	50.00
Ipswich Family Laundry	2.01	Wholesome Film Service	5.00
Ipswich Motor Co.	32.51	George H. Willey	7.25
Ipswich Mun. Lgt. Plant	24.28	Which City Post 1524-Band	35.00
			$3,295.33

Rationing Board

Blaisdell's Express	1.55	Ipswich Oil Co.	20.00
Chronicle Pub. Co. Inc.	23.00	D. L. MacDonald Co.	45.79
Ciolek Hardware Co.	4.70	A. P. Marcorelle Co.	3.75
John F. Conley	400.00	H. B. McArdle	75.80
Conley's Drug Store	.50	Jesse M. Morehouse— Reimbursement	1.86
Jennie Demetracopoulos	52.80	New Eng. Tel. & Tel. Co.	89.88
1st National Bank	6.00	Gordon C. Player	1.50
Arthur H. Driscoll Co.	1.50	Frank A. Stevens	27.00
J. W. Goodhue Corp.	1.95	Sullivan's Drug Store	4.74
Ipswich Mun. Lgt. Plant	25.26		
			$787.58

Service Flag

Cor Nix Rubber Co.	60.60	Peter Viladenis	19.00
			$79.60

State Guard Uniforms

Ipswich Co. 46th M. S. G.		Association	301.55

Ipswich Beash Committee

Chester J. Patch, Jr.	465.00	G. H. W. Hayes	35.00
			$500.00

W. P. A.

Street Car Rail Removal

Argilla Road Drainage

Jean Amerio	6.00	Alvery Marriott	1.20
George B. Bown Corp.	6.00	A. P. Marcorelle Co.	.80
Ciolek Hardware Co.	.50	George Mourikas	190.00
Ralph De Francisco	20.00	A. B. C. Mulholland	123.00
John W. Goodhue Corp.	437.76	New Eng. Tel. & Tel. Co.	6.82

Charles Gwinn	6.60	State Prison	47.84
Harris Oil Co.	5.20	Bernard M. Sullivan	11.50
Horton Grain Co.	5.80	Pan Verochi	125.00
Walter H. Hulbert	19.50	Manchester Brick Co.	46.50
Lathrop Bros.	1.50		
			$1,061.52

Cemetery

Payrolls

Gerald Adams	14.52	Axel Lind	37.81
Maurice Benjamin	14.52	Edward Martel	8.78
Robert Conary	14.52	Robert McIntyre	42.36
Fred Davis	6.96	Frank O' Malley	38.13
Howard C. Downing	10.29	Terrance Perkins	479.52
Theodore Fyrberg	14.52	Albert Perry	64.74
Charles Glover	15.52	Arnold Richards	395.13
Jean Godin	7.15	Frank Scahill	505.53
Charles Gwinn	16.94	Herman Shores	124.65
Robert Gwinn	14.52	John A. Singer	10.00
Jesse Hardy	39.94	Conrad Smith	32.07
Margaret Higgins	3.00	William D. Warner	1,187.73
George E. Hills	56.28	Edward Wegzyn	14.52
Benjamin W. Homans	1,650.00	Norman Welch	4.84

Other Expenses

Barnett Canvas Goods & Bag	24.17	Arthur G. Huson Co.	47.72
John H. Blake	3.00	Town of Ipswich	50.00
Bob's Esso Service Station	15.38	Ipswich Motor Co., Inc.	59.26
Burke Motor Service	9.78	George Karalias	7.88
Ciolek Hardware Co.	26.14	Dewey E. King	35.00
S. D. Conley, Postmaster	11.38	Lathrop Bros. Service Station	12.78
Corliss Bros.	9.50	Mac's Service Station	15.06
R. W. Davis Co., Inc.	26.40	A. P. Marcorelle Co., Inc	1.00
H. M. Dodge	27.70	James McCormack	62.85
Nick Dragoni	6.79	Metropolian Oil Co.	6.59
Alex Gallant	9.00	New Eng. Tel. & Tel. Co.	31.39
John W. Goodhue Corp.	50.53	William Patterson & Son	4.40
Gordon Greenhouses, Inc.	60.40	Gordon Player	30.00
N. R. Harris	9.00	Michael Ryan	26.00
Benjamin Homans—		Bernard M. Sullivan, Agent	139.74
Reimbursement	3.00	Ipswich Water Department	40.00
Horton Grain Company	14.80		
			$5,723.99

Interest

First National Bank, Boston	510.00	Commonwealth Mass.	100.00
Merchants National Bank, Boston	1,669.00	Second National Bank, Boston	4.95
			$2,283.95

Maturing Debt

Merchants National Bank, Boston, Mass.	11,400.00	First National Bank, Boston	4,000.00
			$15,400.00

Electric Light Department

Earl Hardy	$3.010.00	Davis Transformer Co.	73.08
Frank Mallard	2,256.00	C. H. Harvey Co.	6.00
William Hamm	2,256.00	Gulf Oil Co.	2.33
Chester Pickard	2,256.00	Barker Agency	753.02
John I Blunda	2.256.00	Municipal Lighting Asso.	16.86
Howard Downing	1,874.00	S. D. Conley P. M.	505.32
George E. Brown	1,484.50	Butts & Ordway	49.00
Ralph B. Pickard	351.00	Horton Grain Co.	2.25
Everett D. Jewett	558.96	Daigneau Co.	6.30
Gordon D. Player	2,477.30	Sangamo Electric Co.	351.36
Harry Leno	2,242.70	George Karalias	31.27
Alfred Tobiasz	383.80	A. P. Marcorelle Co.	1.90
Henry Somers	1,881.00	A. H. Driscoll	22.50
C. J. Dupray	2,122.82	Mac's Service Station	37.15
J. H. Sheppard	2.100.00	Zina Goodell Corp.	1.95
James Stewart	165.00	Alden J. Kent	46.50
Lionel Sheppard, Jr.	1,895.25	Sylvania Elec. Prod. Co.	198.58
Donald Player	15.00	Harrison Dispatch Co.	7.91
James E. Cole, Jr.	100.00	Air Reduction Sales Co.	10.00
A. B. C. Mulholland	100.00	Honan Crane Corp.	632.35
George E. Hodgkins	100.00	Institution for Savings, Newburyport	2,105.00
Charles A Mallard	1,675..00	Westinghouse Elec. Supply Co.	288.59
Anne A. Jewett	855.00	York Safe & Lock Co.	3.50
Marjorie Horsman	725.12	Metropolitan Device Corp.	10.76
Geo. W. Pickering Co.	44,114.73	Postal Telegraph Co.	21.00
Wetmore Savage Co.	979.89	Lathrop Bros. Service Station	14.77
General Electric Co.	98.43		
Boston Mill Remnant Co.	74.34		
R. W. Davis Co.	387.38		

H. B. McArdle	201.00
James Bliss & Co.	1.30
Ciolek Hardware Co.	28.69
Ipswich Electric Shop	648.88
C. F. Jameson & Co.	450.73
Harris Oil Co.	16.16
A. C. Damon Est.	7.90
C. H. Hulbert Est.	1.00
Railway Express Co.	39.67
New Eng. Tel. & Tel. Co.	602.17
The Texas Co.	2,607.70
Fairbanks Morse Co.	1,396.42
B. & M. R. R.	83.56
Geo. H. Wahn Co.	768.70
Ipswich Motor Co.	172.53
Chronicle Pub. Co. Inc	281.50
First Nat. Bank, Boston	5,037.50
Munroe, Arnold Ex. Co.	8.14
W. E. Atkinson Co.	73.63
Blaisdell's Express	2.61
Central Auto Sales Co.	.75
North Shore Fire App. Co.	12.00
James McCormack	10.60
J. W. Goodhue Inc.	34.97
Tougas & Tougas	24.49
N. J. Bolles Co.	4.91
Town of Ipswich (Payment in lieu) (of taxes)	13,838.32
B. M. Sullivan Agent	792.79
Boston Mill Remnant Co.	178.20
Gordon C. Player	8.75
Addressograph Co.	15.10
L. E. Muran Co.	13.80
Agawam Dispatch	10.20
United Sweeping Compound	4.85
Mathias Hart Co.	27.27
Electric Light Department (Depreciation Transfer)	25,252.67
Eppinger & Russell Co.	441.30
Herman Cramer	6.00
Graybar Electric Co.	78.20
Conley's Drug Store	1.99
Bobs Esso Service Station	13.58
Stanley A. Hull	6.00
C. A. Mallard cash paid out	10.10
Wm. Patterson & Son	8.20
Henderson- Hernan Tree Co.	12.00
Arthur Gay	37.50
The Garlock Packing Co.	13.35
Oakite Prod.Inc.	13.18
	$137,295.33

Water Department

Steve Woodman	$2,395.39
Dana Parsons	2,164.85
Ralph Brocklebank	28.80
Arthur L. Cole	2,028.50
C. A. Mallard	1,675.00
A. A. Jewett	855.00
Helen Wallace	256.00
Carl Hoyt	7.20
Marjorie Horsman	139.40
Gordon Ewing	5.00
Ralph B. Pickard	351.00
Everett D. Jewett	25.00
Henry Somers	8.00
Registry of Deeds	26.00
R. W. Davis Inc.	137.73
A. P. Marcorelle Co.	9.00
Merchants Nat. Bank, Boston	1,262.50
Chronicle Pub. Co. Inc.	78.70
Ipswich Electric Shop	3.30
First Nat. Bank, Boston	2,360.00
Mac's Service Station	28.05
Haverhill Water Works	31.69
M. B. Skinner Co.	116.49
Layne-Bowler Co.	6,761.94
A. J. Barton & Son	3.50
Henry S. Bowen	28.00
Wm. Patterson & Son	10.55
Lathrop Bros.	18.52

Metropolitan Oil Co.	6.90
G. A. Schofield Agent	39.50
H. B. McArdle Co.	53.20
New Eng. Tel. & Tel. Co.	32.51
Ipswich Motor Co.	36.13
Savem Products Co.	22.50
A. C. Damon Est.	7.45
A. B. C. Mulholland	272.00
Eddy Valve Co.	341.73
James Mc Cormack	8.25
National MeterCo.	145.63
PanVerocci	20.20
B. & M. R. R.	21.12
Pierce Perry Co.	545.96
Pittsburg Equit. Meter Co.	362.72
S. D. Conley P. M.	16.92
N. J. Bolles Co.	2.14
J. W. Goodhue	32.77
Ciolek Hardware	26.26
George H. Willey	15.00
Blaisdell's Express	11.17
Pipe Founders Sales Co.	17.25
Geo. A. Caldwell Co.	59.40
George Karalias	41.87
Horton Grain Co.	5.50
B. M. Sullivan Agent	78.34
Barker Agency	185.84
Pentucket Motor Ex.	1.10
William A. Banfill	5.00
W. A. Atkinson Co.	12.94
N. E. Water Works Asso.	20.00
Agawam Dispatch	3.16
Railay Express	1.82
Thomas H. Reedy	75.00
Central Auto Sales Co.	74.85
C. A. Mallard cash paid out	9.68
Second Nat Bank. Boston	1,150.00
Jos. G. Pollard Co.	228.80
Bob's Esso Service Station	24.27
Stanley A. Hull	4.50
James E. Cole. Jr.	100.00
George E. Hodgkins	100.00
Electric Light (Pumping)	2,423.26
Arthur W. Gay	12.50
Thomas A. Appleton	79.00
	$27,549.25

REPORT

OF

STATE AUDIT

OF THE

Books and Accounts

OF THE

TOWN OF IPSWICH

For The Period From November 2, 1941
to December 22, 1942

Chronicle Publishing Co., Printers
Ipswich, Mass.

April 2, 1943

To the Board of Selectmen:

Mr. Bernard M. Sullivan, Chairman

Ipswich, Massachusetts

Geutlemen:

I submit herewith my report of an audit of the books and accounts of the town of Ipswich for the period from November 2, 1941, to December 22, 1942, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL

Director of Accounts

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Ipswich for the period from November 2, 1941, the date of the previous audit, to December 22, 1942, and submit the following report thereon:

The financial transactions as recorded on the books of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined, checked and reconciled with the books of the town accountant.

The books and accounts of the town accountant were examined and checked in detail. The receipts as recorded were checked with the treasurer's records and with the records of the departments collecting money for the town, while the payments were compared with the treasury warrants and the treasurer's cash book. The ledgers were analyzed, the appropriation accounts were checked with the town clerk's rcord of town meetings, and other accounts were checked with information in the departments in which the transactions originated. After the necessary adjustments were made, a trial balance was drawn off, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of December 22, 1942.

At the request of the Board of Selectmen, the necessary assistance in compiling the town report for the year 1942 was rendered to the newly appointed town accountant.

The original bills and vouchers were examined and checked, and it was noted that during the period from January 1 to December 22, 1942, vouchers totaling $12,919.22 in payment of equipment, labor and supplies for the development of additional sources of water supply were charged to the appropriation for current expenses of the water department for the year 1942.

The computation of the tax rate by the assessors for 1942 was examined and checked to the accountant's ledger, and it was noted that the county tuberculosis hospital assessment of $3,757.51 was raised by the assessors twice in the levy of 1942.

The books and accounts of the treasurer and collector, as treasurer, were examined and checked in detail. The recorded receipts were analyzed and compared with departmental records, with the other sources from which money was paid to the town treasury, and with the records of the town accountant. The payments were checked with the selectmen's warrants authorizing the disbursement of town funds and with the accountant's ledger accounts.

The cash balance on December 22, 1942, was verified by actual count of the cash in the office and by reconciliation of the bank balances with statements furnished by the banks.

The payments on account of maturing debt and interest were proved with the accounts falling due and with the cancelled securities and coupons on file.

The securities, including savings bank books, representing the investments of the trust funds in the custody of the town treasurer and trust fund

commissioners, were examined and listed, and the transactions were verified by comparison with the accountant's ledger.

The records of tax titles taken by the town were examined and analyzed, the recorded redemptions and foreclosures were verified, and the outstanding accounts were listed, checked with the records at the Registry of Deeds, and reconciled with the town accountant's books.

The books and accounts of the treasurer and collector, as collector, were examined and checked in detail.

The tax accounts outstanding at the time of the previous examination and all subsequent commitments of taxes were audited and compared with the assessors' warrants. The recorded collections were verified by comparison with the treasurer's books and the recorded abatements were checked to the assessors' records of abatements granted.

The commitments of departmental accounts were checked with the records in the departments in which they originated. The collections, the payments to the treasurer, and the abatements and allowances were checked and verified, the outstanding accounts being listed and reconciled with the accountant's ledger.

The outstanding accounts were verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received thereto it appears that the accounts, as listed, are correct.

Since the date of the last audit, a number of taxpayers have submitted to the present treasurer and collector proofs of payment to the former treasurer and collector, James D. Reilly, of taxes and departmental accounts which had not been entered on the books of the latter or accounted for by him to the town as follows:

As treasurer,	$ 202.60
As town collector	1,976.01
Total	$2,178.61

This amount, together with the shortage of $15,587.85 as shown in the previous audit report, was paid to the town in 1942 by the bonding companies.

It should be noted in this connection that although verification notices were sent, in the course of the previous audit, to all persons whose names appeared on the books as owing money to the town, no proofs of payment were presented by the taxpayers referred to above until the present collector had proceeded to enforce the collection of the outstanding accounts recommitted to him.

The financial records of the town clerk were examined and checked. The receipts for dog and hunting and fishing licenses were checked with the records of licenses issued, and the payments were verified.

The records of licenses issued by the selectmen were checked and the payments to the treasurer were verified by comparison with the treasurer's cash book.

The records of all other departments collecting money for the town or committing bills for collection, including those of the health, public welfare, school, electric light, water, and cemetery departments, were examined and checked by comparison with the treasurer's and the town accountant's books.

The surety bonds on file for the several town officials required by law to furnish them were examined and found to be in proper form.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax, assessment, tax title, tax title possessions and department accounts, together with schedules showing the trust fund transactions.

On behalf of my assistants and for myself, I wish to express appreciation for the cooperation extended by the various town officials during the progress of the audit.

Respectfully yours,

HERMAN B. DINE

Assistant Director of Accounts

HBD:FC

TOWN OF IPSWICH

Balance Sheet — December 22, 1942

GENERAL ACCOUNTS

Assets

Cash:		
In Banks and Office,		$ 78,029.12
Petty Cash Advances:		
Civilian Defense,	$ 15.00	
Highway Department,	5.00	
School Department,	15.00	
		35.00
Accounts Receivable:		
Taxes:		
Levy of 1934,	$ 96.22	
Levy of 1935,	41.92	
Levy of 1936,	79.90	
Levy of 1937,	87.09	
Levy of 1938,	382.51	
Levy of 1939,	297.93	

Liabilities and Reserves

Temporary Loans:	
In Anticipation of Reimbursement,	$ 1,500.00
Tailings,	221.72
Premium on Loans — Reserved for Payment of Debt,	91.28
Overpayment to Collector—to be refunded: Water Liens Added to Taxes 1938,	14.00
Old Age Assistance Recovery,	100.00
Reserve for Petty Cash Advances,	35.00
Cemetery Perpetual Care Bequests,	250.00

Levy of 1940:			
Poll,	$ 273.22		
Personal,	170.98		
Real Estate,	81.64		
		525.84	
Levy of 1941:			
Poll,	$ 176.00		
Personal,	1,739.20		
Real Estate,	18,009.02		
		19,924.22	
Levy of 1942:			
Poll,	$ 170.00		
Personal,	3,401.95		
Real Estate,	51,052.66		
		54,624.61	
			76,060.24
Motor Vehicle Excise Taxes:			
Levy of 1941,		$ 36.46	
Levy of 1942,		296.85	
			333.31
Special Assessments:			
Moth 1934,		$ .35	
Moth 1937,		.75	
Moth 1938,		2.50	
Moth 1940,		3.25	

Sale of Town Property Fund,			25.00
Highway Machinery Fund,			2,558.39
Sale of Cemetery Lots Fund,			1,039.00
Federal Grants:			
Old Age Assistance:			
Administration,		$ 70.73	
Assistance,		3,157.97	
Aid to Dependent Children:			
Assistance,		699.51	
			3,928.21
Electric Meter Guarantee Deposits,			2,778.84
Electric Meter Guarantee Deposits Interest,			1,918.58
Unexpended Appropriation Balances:			
General,		$40,379.23	
Electric Light:			
Operations,	$22,250.79		
Depreciation,	27,418.05		
		49,668.84	

Moth 1941,	82.15	
Moth 1942,	97.45	
		186.45
Tax Titles and Possessions:		
Tax Titles,	$26,490.11	
Tax Possessions,	681.49	
		27,171.60
Departmental:		
Town Hall,	$ 15.00	
Town Property,	1,319.50	
Telephone,	97.12	
Ambulance,	1,064.00	
Health,	1,759.87	
Moth,	368.75	
Highway,	286.20	
Sidewalks,	72.00	
Temporary Aid,	2,487.42	
Old Age Assistance,	517.51	
Aid to Dependent Children,	65.67	
State Aid,	420.00	
Military Aid,	620.00	
Cemetery,	1,131.00	
		10,224.04
Electric Light,		11,547.04

Water:			
Appropriation,	$ 3,782.72		
Developing Additional Water Supply,	9,531.00		
Loan Authorized, Not Issued,	15,000.00		
		28,313.72	
			118,361.79
Reserve Fund — Overlay Surplus,			6,404.00
Water Department Collections in Excess of Appropriations,			3,820.33
Overlays Reserved for Abatements of Taxes:			
Levy of 1936,		$ 10.31	
Levy of 1937,		87.09	
Levy of 1938,		382.51	
Levy of 1939,		297.93	
Levy of 1940,		525.84	
Levy of 1941,		1,934.83	
Levy of 1942,		4,143.99	
			7,382.50
Revenue Reserved Until Collected:			

Water,	$6,852.50	
Water Liens Added to Taxes 1939,	121.48	
Water Liens Added to Taxes 1941,	449.33	
Water Liens Added to Taxes 1942,	1,632.04	
Tax Titles — Water Liens,	995.54	
		10,050.89
State Aid to Highways,	$ 720.43	
County Aid to Highways,	720.43	
		1,440.86
Overlay Deficits:		
Levy of 1932,	$ 58.82	
Levy of 1933,	27.76	
Levy of 1934,	133.16	
Levy of 1935,	260.29	
		480.03
Loan Authorized — Water Department,		15,000.00
		$230,558.58

Motor Vehicle Excise Tax,	$ 333.31	
Special Assessment,	186.45	
Tax Title,	27,171.60	
Departmental,	10,224.04	
Electric Light,	11,547.04	
Water,	10,036.89	
		59,499.33
Surplus Revenue:		
Current Year,	$ 1,904.84	
Prior Years',	18,725.77	
		20,630.61
		$230,558.58

DEBT ACCOUNTS

Net Funded or Fixed Debt,	$144,600.00	Highway Equipment Loan 1941.	$ 9,600.00
		Municipal Relief Loan 1939,	5,000.00
		Shatswell School Loan,	12,000.00
		New High School Loan 1935,	78,000.00
		Electric Light Loans,	9,000.00
		Water Loans,	31,000.00
	$144,600.00		$144,600.00

TRUST ACCOUNTS

Trust, Funds, Cash and Securities,	$ 95,141.92	Eunice Caldwell Cowles Fund (Scholarships)	$10,225.65
		John C. Kimball Library Fund,	512.58
		Mrs. William G. Brown Animal Fund,	2,162.45
		Marianna T. Jones Fund,	744.88
		Richard T. Crane, Jr., Picnic Fund,	29,431.27
		Martha I. Savory Tree Fund,	325.70
		Dow Memorial Boulder Fund,	130.34
		Cemetery Perpetual Care Funds,	51,609.05
	$ 95,141.92		$ 95,141.92

TOWN OF IPSWICH

FIFTIETH

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS

FOR THE YEAR 1943

Chronicle Publishing Co., Printers
Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

ELWYN F. McCARTHY — Town Hall Building

DEPARTMENT OFFICERS

Manager of Light & Water Dept.	Charles A. Mallard
Chief Operator Power Plant	Earl D. Hardy
Line Supt., Light Dept.	Gordon Player
Construction Supt., Water Dept.	Stephen Woodman

Office Hours of Light Dept., 9:00 A. M. to 5:00 P. M., except Saturdays; Saturday, 9:00 A. M., to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

J. E. COLE, JR., Chairman

ALEXANDER B. C. MULHOLLAND, Clerk

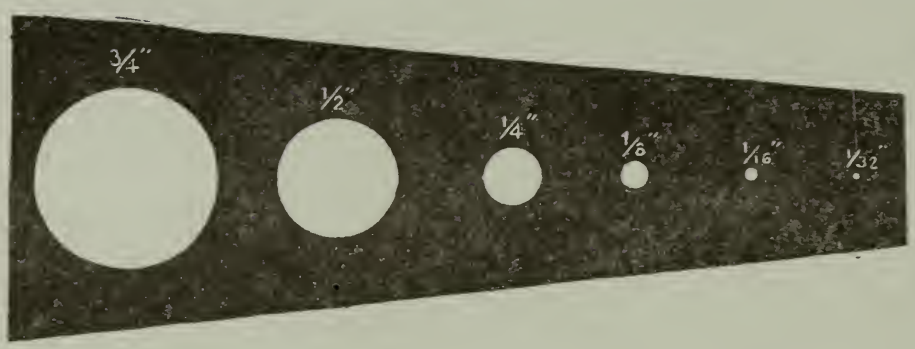
GEORGE E. HODGKINS

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FIFTIETH ANNUAL REPORT OF THE WATER AND ELECTRIC LIGHT COMMISSIONERS FOR THE YEAR 1943

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1943 as follows:

WATER DEPARTMENT

CONSTRUCTION

New Well System	$ 7,324.43

Service Pipe

Paid out for materials and labor	344.15

MAINTENANCE

Repair Service

Paid out for materials and labor	5,535.71

Repairs Pipe Lines

Paid out for materials and labor	342.96

Buildings and Grounds

Paid out for materials and labor	2,190.33

Administration and Transportation

Paid out for materials and labor	4,264.91

Water Pumping

Paid out for electricity	2,423.26

Note Payments

Notes paid by Treasurer	4,000.00

Interest Payment

Interest paid on notes	772.50

Pension

R. B. Pickard	351.00
	$27,549.25

WATER DEPARTMENT

1943

Dr.		Cr.	
To amounts received:		By Paid:	
Meters	$26,231.96	Orders	$22,776.75
Little Neck	1,578.00	Notes	4,000.00
Miscellaneous	412.08	Interest	772.50
Water Liens added to Taxes 1941	441.33	Transfer to Town— Premium on Loan	39.90
Water Liens added to Taxes 1942	1,285.96		$27,589.15
Water Liens added to Taxes 1943	50.00		
Water Liens added to Tax Title	161.13		
	$30,160.46		
Cash Balance January 1, 1943	11,948.75	Cash Balance Dec. 31, 1943	14,520.06
	$42,109.21		$42,109.21

The Collector has the following bills for collection:

Meters	$4,767.87	
Miscellaneous	141.39	
Little Neck	1,632.97	
Water Liens added to Taxes 1943	273.92	
Water Liens added to Tax Title	395.70	
Water Liens 1943	341.07	
		$ 7,552.92
Commitment December 31, 1943		7,443.16
		$14,996.08

BALANCE SHEET AS OF DECEMBER 31, 1943

EXHIBIT A

Assets:

Plant Investment			
Engineering		$ 7,314.71	
Land Damages		8,044.12	
Pumping Station		15,075.24	
Pumps and Machinery		6,607.02	
Storage Basin		27,693.59	
Distribution Reservior		17,827.56	
Bull Brook Reservoir		50,476.43	
New Well System		23,815.12	
Pipe Lines		202,344.52	
Service Pipes		59,930.92	
Store House		178.70	
Department building		2,367.97	
Miscellaneous		2,834.20	
Transportation equipment and Air Compressor		2,466.56	
		426,976.66	
Less reserve for depreciation		177,728.51	
Total Plant Investment			249,248.15
Cash	$14,520.06		
Accounts receivable	14,883.81		
Inventory (Estimate)	4,000.00		
Total current assets			33,403.87
Total assets			$282,652.02

Liabilities and Surplus:

Appropraition from Tax levy for		
note payments and construction	$24,083.03	
Notes Payable	27,000.00	
Total Liabilities		$ 51,083.03
Ipswich Water Dept. property account		223,205.02
Surplus Exhibit C.		8,363.97
Total Liabilities and Surplus		$282,652.02

EXHIBIT B.

Statement of Income and Expenses for Year Ending December 31, 1943

Income:		
Meter rates	$ 27,203.77	
Fixture rates	1,548.00	
Miscellaneous	359.48	
Total Income		$ 29,111.25
Expenses:		
Repairs service	5,535.71	
Repairs pipe lines	342.96	
Administration & transportation	4,264.91	
Maintenance station & grounds	2,190.33	
Electricity for pumps	2,423.26	
Interest paid	772.50	
Ralph Pickard, Pension	351.00	
Total expenses	15,880.67	
Net profit for the year to Exhibit C		$ 13,230.58

EXHIBIT C

Statement of Operating Surplus for the Year Ending

December 31, 1943

Balance December 30, 1942		$ 6,841.87
Add Net Profit for the year 1943 from Exhibit B		13,230.58
		$ 20,072.45
Deductions:		
Notes paid	$ 4,000.00	
Construction paid from operating cash	7,668.58	
Transfer to Town Treasurer—Premium	39.90	
Total deductions		11,708.48
Balance to surplus Exhibit A		$ 8,363.97

WATER DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	Matures
Old Colony Trust Co.	8,000.00	4%	May 15, 1927	1944-47
1st & Ocean Nat. Bank of Newburyport	10,000.00	2½ %	April 15, 1938	1944-53
Merchants Nat. Bank of Boston	9,000.00	1½ %	Dec. 1, 1942	1944-52
	$27,000.00			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1943.

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	70,965
6 "	117,176
4 "	4,741
3 "	10,080
2 "	14,850
1 "	2,696
	241,806 feet

A total of 45 miles 4,206 feet

Street Gates

Total now set	261

Hydrants

On Town property	244
On private property	17
Total in use	261

Service Pipes

There has been added 13 services during the year, making a total of 1,869. There were 18 of the old services renewed.

Services in regular use	1,562
Summer services	307
Total	1,869

Service pipes on Town property	33,841 feet
Service pipes on private property	45,848 feet
Total	79,689 feet

These services are either cast iron, transite, lead, galv. iron or copper and in sizes from ¾" to 6 inch.

Pumping Record for Year 1943

Number hours pumps operated	5,466 hours
Total number of gallons pumped	123,351,200 gals.
Average amount of water used daily	337.949 gals.
Largest number of gallons pumped in any month was August	12,653,300 gals.

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1943 and comparison with previous years

Kilowatts sold:

	1938	1939	1940	1941	1942	1943
Number of domestic consumers	2.127	1.916	1.986	2.028	2.032	2,031
Number of Commercial	162	234	285	278	289	264
	2,289	2,150	2,271	2,306	2,321	2,295
Town of Rowley	377,700	410,800	417,400	450,100	442,000	481,900
Town Buildings	72,005	154,126	74,082	62,368	85,123	78,337
Water Dept. pumping	120,560	124,240	133,880	138,640	134,030	133,306
Street lighting	238,760	244,390	280,920	283,169	211,970	231,390
Station light and power	163,087	171,504	181,252	183,786	171,749	253,394
Commercial light	316,870	377,767				
Commercial power	674,870	571,197	1.074,330	1.389,706	2,369,381	3,487,578
Domestic lighting	1,074,340	1,193,717	1,301,825	1,412,388	1,494,076	1,510,190
	3,038,192	3,247,741	3,436,689	3,920,157	4,908,329	6,176,095
Kilowatts unaccounted for	503,935	376,658	542,299	698,543	608,220	894,305
Kilowatt hours generated	3,542,127	3,624,399	3,978,988	4,618,700	5,516,549	7,070,400

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1943

EXHIBIT A

Assets

Fixed Assets:		
Plant Investment		$357,350.54
General Equipment		760.51
Current Assets:		
Cash	$32,103.08	
Special Deposits	4,910.17	
Accounts Receivable	19,093.36	
Material and Supplies	7,430.94	
Depreciation	52,670.72	
		116,208.27
		$474,319.32

Liabilities and Surplus

Notes Payable	$ 2,000.00
Special Deposits	4,910.17
Interest Accrued	2.92
Loans Repayment	235,000.00
Construction Appropriation Repaid	1,511.06
Profit and Loss Balance	230,895.17
	$474,319.32

Plant Investment Accounts as of December 31, 1943

Land	$ 684.00
Structures	57,828.59
Internal Combustion Engines	148,123.09
Electric Auxiliaries	17,741.80
Transformer station and regulators	17,088.80
Poles, fixtures and overhead conductors	51,861.39
Undergound conductors	7,741.54
Consumers meters and installation	19,599.35
Line transformers and installation	28,831.72
Street Lighting equipment	7,850.26
	$357,350.54

STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1943

EXHIBIT B

Operating Income		
Metered sales to Private Consumers		$ 132,462.86
Municipal revenues		19.007.38
		$151,470.24
Operating Expenses		
Station labor	$ 16,698.46	
Engine fuel	44,299.63	
Lubricants	2,607.70	
Misc. station supplies & expenses	434.20	
Maintenance of station structures	45.83	
Maintenance of engines	1,413.60	

Maintenance of electrical equipment	170.30	
Maintenance of Auxiliaries	61.37	
Maintenance of outside lines & meters	12,523.18	
Maintenance of street light system	2,311.02	
Commercial salaries	2,495.39	
Salaries of Manager & commission	1,975.00	
General office supplies & expenses	1,579.87	
Insurance	1,563.21	
Transportation expense	2,290.90	
Depreciation	25,252.67	
		115,722.33
Gross income for the year		$ 35,747.91
Interest paid on notes		117.72
Net income transferred to profit & loss		$ 35,630.19

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C

PROFIT AND LOSS STATEMENT

Dr.		Cr.	
Notes paid	$ 7,000.00	Credit Balance Jan. 1, 1943	$216,103.30
Paid to Town Treasurer in Lieu of Taxes	13,838.32	Credit for Year 1943 as Profit (Exhibit B)	35,630.19
Balance from Exhibit A as Profit in the Liability and Surplus Account	230,895.17		
	$251,733.49		$251,733.49

ELECTRIC LIGHT STATEMENT

Elwyn F. McCarthy, Treasurer

1943

Dr.		Cr.	
To amounts received:		By paid:	
Domestic Light	$ 53,285.46	Orders	$ 91,061.84
Domestic Light— Little Neck	2,419.30	Notes	7,000.00
Commercial Light	79,066.38	Interest	142.50
Town Buildings	2,076.56	Refunds	1,638.05
Water Pumping	2,423.26		
Miscellaneous	390.68		
Town of Rowley	9,250.10		$ 99,842.39
Refund	10.46		
	$148,922.20	Transferred to Depreciation Fund	25,252.67
Street Lighting Appropriation	5,200.00	Transferred to Maturing Debt by vote of Town	13,838.32
	$154,122.20		$138,933.38
Balance January 1, 1943	16,914.26	Balance December 31, 1943	32,103.08
	$171,036.46		$171,036.46

The Collector has the following bills for collection:

Domestic Light	$4,164.62	
Town Buildings	98.48	
Commercial Light	1,405.08	
Miscellaneous	170.71	
Little Neck	210.81	
		$ 6,049.70
Commitment December 31, 1943		13,847.90
		$19,897.60

DEPRECIATION FUND

1943

Amount of fund January 1, 1943	$27,418.05
Transferred from Operating Cash Account 1943	25,252.67
	$52,670.72

SPECIAL ACCOUNTS

Electric Light Meter Deposit Account

1943

Amount deposited in Ipswich Savings Bank	
January 1, 1943	$4,709.42
Meters	334.79
Income	117.91
	$5,162.12
Refunds	251.95
	$4,910.17

ELECTRIC LIGHT DEPARTMENT LOONS

Sold to	Amount	Rate	Date of Issues	No. Notes	Matures
Inst. Savings Newburyport	$2,000.00	3½ %	June 15, 1934	1	1944

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic Consumer
1924	584568	97445	$10,834.00	.12
1925	662012	103855	11,014.00	.12
1926	716949	115760	11,172.00	.11
1927	833290	115265	10,990.00	.10
1928	949064	156623	11,096.00	.09
1929	1093897	231550	9,700.00	.09
1930	1417658	239820	12,100.00	.07½
1931	1634098	219140	10,000.00	.07½
1932	1593265	222650	10,340.00	.07½
1933	1718691	227300	10,000.00	.05½
1934	1898632	225810	10,000.00	.05½
1935	2091934	226350	8,700.00	.05½
1936	274467	232400	8,000.00	05½
1937	3034658	225520	7,300.00	.04
1938	3038192	238760	6,000.00	.04
1939	3247741	244390	6,200.00	.04
1940	3436689	245000	5,600.00	.04
1941	3920157	283169	6,400.00	.04
1942	4908329	211970	5,800.00	.04
1943	6176095	231390	5,200.00	.03¾

Returned to Town to Reduce Taxes	Outstanding Debt	Total cost of Plant	Value of Plant after Depreciation
$	$45,000.00	$125,276.38	$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
8,161.68	9,000.00	505,053.48	380,034.06
13,838.32	2,000.00	505,053.48	357,350.54
76,800.00			

ELECTRIC LIGHT DEPARTMENT

Many new records were made during the year 1943 by the Electric Light Department. There was an increase of KWH sold of 23% over the year 1942. This 23% represented over one and a half million KWH. The KWH sold in 1943 were just double the amount sold in 1938, five years before. On account of the war it has not always been found easy to obtain the necessary materials and labor to keep all phases of the operation of the plant running smoothly. There have been, however, very few interruptions in the supply and in most cases these interruptions have been caused by forces beyond our control, such as falling limbs of trees, etc.

Production costs have risen very materially, especially the cost of fuel oil, for which we paid 4½ cents per gallon in 1938 and for which the cost in 1943 was 7¾ cents per gallon. However, the increased amount of electricity sold has enabled the department to not only meet these increased costs but also to allow a reduction in the cost of electricity to certain types of consumers. It is our hope in the near future to make other adjustments in the rate schedules, especially to the commercial consumers.

The department returned to the Town for the reduction of taxes for 1943 the sum of $13,838.32 which was the equivalent of a reduction in the tax rate of $2.00 per $1,000.00. During the last seven years a total of $70,000.00 has been returned to the Town for this purpose.

The net value of the electric plant after depreciation is $357,350.54 and the outstanding debt is $2,000.00 which is payable in June 1944. The cash in the depreciation account has been increased to $52,670. 72.

So the Town has an electric department with a value of $357,350.54 practically free of debt with one of the lowest

sets of rates in the State, with a cash depreciation reserve of $52,670.72 and as of December 31, 1943 a cash balance of $32,103.08.

We make the following recommendation in regard to this balance:

$18,000.00	for the purchase of War Bonds to be used after the war for rehabilitation work.
11,000.00	for the reduction of the 1944 tax levy.
3,103.08	to be returned to the Electric Department for construction purposes.

WATER DEPARTMENT

The new water supply from the underground wells was ready for operation and turned into the system in April 1943. Both the quantity and quality of this new water has far exceeded our hopes. Even in the middle of the summer season when there is the greatest demand for water the supply remaining in the wells would indicate that we could have used double the amount and still the wells would not have been exhausted.

We have been unable to make any new extensions to the water system and very few new services on account of the restrictions placed on the use of materials by the War Production Board. The department has several extensions in mind which will have to wait until the end of the war and which might well be used in connection with rehabilitation work.

JAMES EDWIN COLE, JR.
ALEXANDER B. C. MULHOLLAND
GEORGE E. HODGKINS
Water and Light Commission.

CHARLES A. MALLARD, Manager.

RATES IN EFFECT JANUARY 1, 1944

Domestic Service

5 c per KWH for the first	25 KWH per month
4 c per KWH for the next	25 KWH per month
3 c per KWH for the next	100 KWH per month
2 c per KWH for all over	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5 c per KWH for the first	50 KWH per month
4 c per KWH for the next	300 KWH per month
3 c per KWH for the next	500 KWH per month
2½ c per KWH for the next	1000 KWH per month
2¼ c per KWH for the next	10000 KWH per month
2 c per KWH for all over	11850 KWH per month

Minimum charge $1.00 per month for the first H.P. or fraction thereof of connected load and 50c per month for each additional H.P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the

SCHOOL COMMITTEE

For The Year

1943

STANLEY A. HULL PRINTING COMPANY

SCHOOL COMMITTEE

	Term Expires
WILLIAM F. HAYES	1946
GEORGE H. BOUCHARD	1946
PAUL R. RAUPACH	1945
DR. FREDERICK C. WILDER	1945
JAMES R. MARSH	1944
HERMAN W. KYES	1944

WILLIAM F. HAYES ..... Chairman
FRANK L. COLLINS, M.D. ..... School Physician
MURIEL E. RILEY, R.N. ..... School Nurse

Sub-Committees of School Committee

Playground ..... Dr. Wilder
Athletics ..... Mr. Marsh and Mr. Raupach
Finance ..... Mr. Marsh and Mr. Kyes
Textbooks and Teachers ..... Mr. Raupach and Dr. Wilder
Supplies ..... Mr. Bouchard and Mr. Kyes
Buildings and Grounds ..... Mr. Bouchard and Mr. Kyes
Transportation ..... Mr. Raupach and Dr. Wilder
Insurance ..... Mr. Marsh and Mr. Bouchard

The Chairman of the School Committee is ex-officio a member of all sub-committees.

HARRY S. MERSON .. Superintendent and Purchasing Agent
ELIZABETH WITHAM ..... Secretary
OFFICE ..... Manning School Building
OFFICE HOURS ..... School Days from 3:30 to 5:00 and by appointment

SUPERINTENDENT'S REPORT

To the School Committee of Ipswich:

I have the honor to present to you, and through you to the citizens of Ipswich, this annual report on the schools of Ipswich for the calendar year 1943.

In our annual report for 1942, we listed seven changes in the teaching staff. Since that time the following teachers have left the service permanently or for the duration of their service in the armed forces:

Mrs. Alice (Yagjian) Der Hagopian, teacher of commercial subjects in the high school, resigned in February to make her home in Chelsea.

Miss Margaret Phelan, for ten years a teacher in the upper elementary grades, left the School Department in March to enter the W.A.V.E.S.

Mr. Charles Motyka, instructor in industrial arts, resigned at the close of school in June.

Mrs. Katherine (Blood) Hills, for nineteen years a teacher in the high school, resigned in August to be married.

Miss Helen Brown, teacher of commercial subjects in the high school, received a military leave of absence in July to enter the W.A.V.E.S.

Miss Florence Robbins, teacher in the high school, having accepted a commission in the W.A.V.E.S., did not renegotiate her contract with the School Department in June.

Mr. Robert D. Conary, who had served for twenty-one years as teacher of science and coach of athletics in the high school, left on military leave in June to accept a commission in the Army Air Force.

Mr. James Burke, who for fourteen years had taught science and algebra and assisted in athletics in the high school, resigned to accept a teaching position in Torrington, Connecticut.

Miss Corrinne Paine, who substituted in the School Department during the second half of the school year 1942-1943, is now teaching in Brookline.

Mrs. Miriam (Hayman) Donegan, teacher in the primary grades as a war-time substitute since her marriage, left the School Department in October to move to California.

Mrs. Nellie (Sojka) Johnston resigned in October to be married. On her return to Ipswich, however, she was re-engaged as a war-time substitute.

As a result of these resignations, the following appointments have been made:

Mrs. Sophie Pszenny, a former teacher in the Ipswich schools, was engaged as a war-time substitute and assigned to Grade VII.

Mr. Richard Blake, who took his Bachelor's degree at Massachusetts State College, and his master's at Boston University, and who had taught for two years at Wells River, Vermont, was engaged to teach the sciences in the high school.

Mr. Robert Burgess, who had taught industrial arts for fifteen years at Mansfield, Massachusetts, was engaged to direct the activities in the high school shop.

Miss Josephine Connor, graduate of Boston University, class of 1942, who had taught English for one year at Winchester, New Hampshire, was engaged and assigned to the high school.

Miss Florence Machaj, a graduate of the local schools, and **Miss Rosa Lee Hajinlian**, both of the class of 1943 of the commercial teachers department of the State Teachers' College at Salem, were engaged to teach commercial subjects in the high school.

Mr. John Heiden, graduate of Springfield College, whose experience had been in Boys' Club work in Springfield and in Boston, was engaged in October to take charge of the program of physical education and athletics in the high school.

Miss Antoinette Pepe, primary department major in the class of 1943 at the State Teachers' College at Bridgewater, was engaged by the School Department in November and was assigned to the primary department at the Winthrop School.

MILITARY LEAVES OF ABSENCE

At date of the writing of this report, the following five teachers are serving in the armed services on military leaves of absence from their positions in the School Department:

Mr. Bertram Bennett

Mr. Frederick Pickard

Mr. Robert D. Conary

Miss Margaret Phelan

Miss Helen Brown

In order to comply with the terms of the General Laws, it is necessary for the committee to plan against the day when these teachers, discharged from the service, may request reinstatement in active service in the School Department. To meet this contingency the Department has established a policy of placing in service military substitutes, wherever suitable appointments can be made within the limitations of our salary schedule.

THE HIGH SCHOOL

In our annual report for 1943, we outlined the steps which the school had taken to adjust its offerings to the needs of pupils in a nation at war. Though we listed new courses in the curriculum, we pointed out that the changes were mostly in emphasis in courses that have been traditionally offered, rather than in the setting up of courses with new names. That policy is still being pursued.

Since that report was submitted, however, a number of factors have conspired to complicate the problem of maintaining continuity in the school program. The most harrassing of these is the change in teaching personnel. For a variety of reasons there has been a turn-over in teachers in the high school of fifty per cent since September 1942. Each of these changes has entailed some readjustment in the school program, and with each there has been an inevitable lag in the effectiveness of the school during the period of the teacher's adjustment of his methods to the objectives of the school and to the background of his pupils.

This difficulty has been countered first by the favorable ratio of pupils to teachers which a declining enrollment has made possible; second, to the elimination from the enrollment, through natural causes, of the majority of those who were but marking time until they could find jobs in a depressed industry; third, to the sincere effort which each teacher, without exception, is exerting, beyond the scope even of duty, toward the cooperative solution of problems as they arise.

Since the law on universal military service was extended to include boys eighteen years of age or over, a number of our pupils have entered the Service before completing their

high school course. Toward such cases the school has felt a real obligation, to provide not only credit for completed academic work, but also stimulus for the continuance of study after the pupil has been admitted into the armed services. A policy has been formulated therefore, to cover this condition. A boy who is a regularly enrolled senior in good standing at the time of his admission into the service will be awarded his diploma at the time of the graduation of his class. Last June eight boys were awarded their diplomas under the terms of this arrangement.

In the case of other boys, who for any reason have failed to complete work which would entitle them to enter the senior class, arrangements can be made, and have been, to have work completed at Army or Navy Study Institutes applied as credit toward the completion of high school courses. A system is also being devised for the translation of work in certain specialized fields in the Army or Navy into academic credit toward graduation.

In addition to those entering the armed services before completing their course, two of our senior boys were admitted into New England colleges in January last year. Both did creditable work; one made the college honor roll. Each was duly awarded his high school diploma in June.

Though a number of our high school pupils have left school to go to work, the vast majority of those who are over sixteen are attempting to carry some regular employment in addition to their school work. The accompanying table, showing the number of work certificates issued from the Superintendent's office during the year, indicates this graphically. This is an admirable thing and we have no desire to do anything but encourage it. We cannot but be aware, however, of the tendency of the young to overestimate their physical endurance, sometimes to the detriment of their health. We

submit that the attendance at schools and the successful accomplishment of the work consequent thereto, is itself a job of reasonable proportions. To carry twenty-four hours of outside work a week in addition requires of the average adolescent a thorough and well supervised budgeting of time for recreation, for study, and for work.

The school has been concerned to provide some guidance in these matters, adjusting courses where it seemed feasible, and providing study periods in school time. It should be added, that in its efforts in this direction, the school has received nothing but the most active cooperation from the employing firms in the community.

With reference to the general organization of the school. I submit the following data showing the subjects taught and the number of pupils enrolled in each subject for the school year of 1943:

Subject	Number of Pupils Enrolled
English I	143
English II	76
English III	85
English IV	64
General Science	68
Biology	43
Chemistry—	
College Preparatory	24
Chemistry—General	18
Aeronautics	18
Ancient History	21
Medieval and Modern History	20
U. S. History and Civics	92
Economics	21
Algebra I	148
Algebra II	62
Plane Geometry	61
Solid Geometry	12
Trigonometry	16
Latin I	21
Caesar—Latin II	10
Cicero—Latin III and IV	6
French I	40
French II	25
French III	8
Physical Education	369
Choral Music	60

Subject	Number of Pupils Enrolled
Music History and Appreciation	40
Band	30
Orchestra	14
Freehand Drawing	38
Foods I	46
Foods II	21
Foods III	8
Nutrition	6
Clothing I	46
Clothing II	21
Home Decoration	12
Child Care	12
Bookkeeping I	50
Bookkeeping II	11
Typewriting I	51
Typewriting II	21
Typewriting III	22
Stenography I	27
Stenography II	17
Secretarial Practice	11
Commercial Arithmetic I	42
Commercial Geography	63
Mechanical Drawing	60
Woodworking	70
Printing	16
Physics—	
College Preparatory	12

THE ELEMENTARY SCHOOLS

In the elementary schools the year's work has progressed without major interruption, for in this department the changes in the teaching staff have been relatively few. The major adjustment has been in the upper elementary grades, where Mr. Pickard's entrance into the armed services left the school without a man to direct the athletic activities of the boys. This work, which is now limited to participation in basketball, has been taken over by Miss Reilly and Miss Ciolek, teachers in the junior high school. It is a task that demands of a woman experience and consummate tact. That six teams of boys from grades seven and eight are participating with enthusiasm three afternoons a week in the Manning Hall, is evidence of the skill with which the assignment is being handled.

Last year, it will be remembered, the schools were organized to provide a complete elementary school program, comprising Grades I through VI, in each of three sections of the town. The table accompanying this report, showing the number of pupils in the town by school and grade, reveals an equitable distribution of pupils between teachers in the several sections of the town.

Some of the teaching techniques which are being employed in the classrooms, I have described in previous reports. These techniques, judging from scores on standardized tests, appear to be producing satisfactory results toward the mastery of so-called tool subjects. To produce these results there is on every level in the schools, of course, inevitable drill and repetitious practice without which a skill, physical or mental, can never be perfected. But there is something more. Most of our teachers are acting on the philosophy that education is

more than a process of absorbing information passively and by rote. Its starting point is rather an experience; its end, the opening of a door to a new world which the pupil is better able to explore because of his familiarity with the world of his previous experience.

All the results of the application of such philosophy are not measurable by scores on a given standardized test — though some of them are. You see evidences of its effects rather in a youngster's obvious physical delight in the cadence and imagery of a simple poem; his wonder at the effect of the coming of spring on what was yesterday a barren hillside; his awe in the presence of the controlled power of a great machine; his satisfaction in his molding of obdurate materials cunningly to the form of his design; his humility in the presence of an heroic human action. Such experiences are the real beginnings of education, and their result is reflected in the changes that occur in the child's interests, attitudes, and enthusiasms.

The best evidence we have, for example, that our reading program is successful is the fact that the circulation of children's books from the Ipswich Public Library exceeds the circulation of any other category of books. Our children apparently not only learn to read, but to like reading.

To provide opportunities for such experiences on the level of the child's development is the highest function of the teacher, and most of the mechanics of organization, usually associated with a school, are but measures for bringing the teacher and pupil together.

Certainly if familiar experiences be the starting point of education, a school misses an opportunity if it does not use the community in which a person lives as a mine of educational materials. It is our contention that to be a proper citizen of the world, a man should know intimately at least one small section of the earth. He should know it, from having walked

over it and slept on it, and dug into it in play and in work. He should have learned the mystery of its streams, the romance of its beaches, and the odd historic names of its islands and its coves. The trees that are indigenous to his land should be as familiar to him as are the habits of the wild life that inhabit its woodlands.

This knowledge having become part of him, he should know the history of how men in various periods had been molded in conformity with the demands of this land, and of how men had harnessed the resources of the land to their use. He should read the evidences of these things in the architecture of the houses he livs in, in the streets over which he travels, and in the very names of the streets themselves. He should know something of the law and the government that has been evolved by generations of men of his town experimenting in community living; and particularly he should become aware of the possibilities of his community as a home for civilized men concerned with working out their common destiny.

These things having taken their place in a man's consciousness, against the larger background of the story of the planet of which his community is a part, he will always have at his command a ready reference for observations and comparison.

If these considerations are important in a person's education, then we submit that the children of Ipswich come to our schools with a rich endowment, upon which it is the opportunity of the schools to capitalize. Our contemporary local historian has pointed out in numerous challenging articles that the study of our town leads inevitably to the study of every important movement in American history, which itself is but a continuation of the long story of man's adventure. This thesis could be developed interminably beyond the space allowable in a Town Report. We can here merely suggest

the obvious: the story of our war effort; the story of 19th century capitalism written in wood and stone across the landscape of our town; and the story of the Civil War which established the economic system that made the later stories possible; the story of the struggle for political democracy, the natural concomitant of the struggle for ecclesiastical democracy, which was the business of the preceding century, and which had its birth in Ipswich; the story of our maritime tradition that brought Ipswich in direct contact with the cultures of the East; the story of that Marietta expedition which began a series of migrations carrying Ipswich names westward with each succeeding generation until ultimately they reached the Pacific. And so we could go on ad nauseum. Suffice it to say here, that there are sitting in each of our classrooms today boys and girls who are connected by ties of kinship with these stories. To make the most of that unique condition as a starting point for education in the American democratic tradition is our peculiar opportunity and the basis of the effort of the Ipswich Schools in the social studies.

MINIMUM SALARY LAW

In June 1943, the legislature of Massachusetts established a minimum wage of $1200 a year for teachers in towns in Massachusetts with a valuation in excess of $2,500,000. This law directly affects the salary situation in Ipswich, and it was necessary for the committee, in engaging new teachers this fall and in treating of the salaries of certain teachers in the lower brackets of the salary schedule to adjust the scale in Ipswich upward to the new law. The committee has also proceeded on the assumption that the "bonus," so-called, voted by the Town at the last annual meeting is a part of the teacher's regular salary. In this procedure they are supported

by the legal adviser to the State Department of Education. If the "bonus payment," so-called, were to be abolished, however, it would be necessary for the department to provide the moneys necessary to meet the terms of the minimum wage law.

OPERATION OF SALARY SCHEDULE

In 1941, the School Committee made an intensive survey of systems of compensation for school personnel. As a conclusion to their study they formulated a modest salary schedule, providing for minimum and maximum compensation; and for increments designed ultimately to remove the unfair differentials that existed in our system of payment, between the compensation of teachers of equal preparation, experience, and ability. This program was approved by the fiscal authorities of the town and was adopted by the School Committee. The plan of scheduling has been in operation since September, 1942. The conclusions expressed in the study based as they were on the facts of life as it was previous to our entry into the war, seem hardly as efficacious as they did then. The inclusion of a "salary bonus," however, has tended to keep the standard of salary levels somewhere near those communities with which Ipswich is in competition for teachers. One effect of the plan, however, will become apparent by September in 1944. The differentials between salaries of teachers in similar categories will have been substantially reduced.

MAINTENANCE

Two of our elementary schools are over thirty years old; one has been standing for sixty years. One of these buildings has outlived its usefulness; the others need to be adapted to conform to the needs of a modern elementary school program. The least that should be considered in this connection is a

complete rearrangement of toilet facilities, a modernizing of lighting fixtures and of classroom furniture, and nearly a complete job of reflooring. Two of the schools have, we believe, insufficient space for properly conducted playground activities.

Though little can be done about these matters while the war emergency lasts, they should be engaged upon, directly conditions permit.

In the meantime the Department has tried to limit maintenance expenditure to those recurrent matters which inevitably must be done in order to keep the school buildings open. During the fiscal year, 1943, however, the Department was forced to convert the heating plant at the high school from oil to automatic coal burners. This project, together with the retubing of the boiler at the Winthrop School, consumed more than half the funds prescribed for maintenance.

CONCLUSION

It would be ungrateful for me to make any report on the year which failed to acknowledge the excellent spirit of all my co-workers in the School Department. Every demand upon teachers, janitors, and clerks alike has been met with a heartening willingness, and there have been many such demands beyond the usual line of duty. There has been no need to call for volunteers when jobs were to be done. The volunteers were already at hand.

By the same token, may I state my appreciation of your own attitudes of patience and confidence.

Respectfully submitted,

HARRY S. MERSON,

Superintendent of Schools

COMPARATIVE STATEMENT OF SCHOOL DEPARTMENT EXPENDITURE YEARS 1939-1943 INCLUSIVE

	1939	1940	1941	1942	1943
General Expense	$ 5,155.80	$ 5,209.53	$ 5,318.87	$ 5,618.01	$ 5,332.69
Teachers' Salaries	67,399.80	65,752.50	65,097.62	65,726.89	65,778.37
Americanization Classes	342.79	422.20	377.00	267.00	347.00
Textbooks and Supplies	3,716.79	4,988.21	4,902.34	5,158.49	4,075.01
Tuition	516.83	328.86	645.60	590.60	275.00
Transportation	7,587.11	6,812.77	6,842.27	7,136.76	7,623.62
Janitor Service	6,796.00	6,790.20	6,807.60	7,538.34	8,033.80
Fuel. Water, Gas, Light	5,644.74	5,803.32	5,233.52	5,602.55	6,154.45
Buildings and Grounds	3,065.74	5,143.02	3,662.37	3,300.61	4,814.72
Furniture and Fixtures	626.35	1,040.23	876.98	26.40	
Support of Truants	163.14	83.14	104.00	64.29	51.71
Diplomas and Graduation	121.08	106.29	117.01	143.93	155.58
Insurance	1,697.14	622.81	959.24	1,879.63	1,367.02
Health	1,622.65	1,569.96	1,664.06	1,708.36	1,786.63
Total Expenditures	$104,455,96	$104,673.04	$102,608.48	$104,761.86	$105,795.60
Transfer from Reserve Fund*				1,000.00	
Unexpended Balance*				314.12	
				$106,075.98	
Salary Bonus Appropriation					7,946.30
					$113,741.90

	1939	1940	1941	1942	1943
RECEIPTS:					
Mass. Inc. Tax	12,500.00	9,550.00	9,550.00	9,300.00	8,989.60
Tuition—Rowley	4,046.00	4,369.00	3,893.00	3,306.50	2,720.00
Mass. Voca. Edu.	137.05	279.63	220.50	322.60	109.00
Feoffees	1,250.00	2,000.00	2,000.00	2,000.00	2,000.00
Manning	250.00	200.00			
Manual Training		7.63			
Burley Insurance		111.90			
Refund			22.69	53.49	119.71
Mass. Amer. Classes	127.50	162.00	189.00	138.00	111.00
Tuition—State Wards	265.03	141.86	69.20		
Transfer of Unexp. Bal. 1942					1,314.12
Total Receipts	$18,575.58	$16,822.02	$15,944.39	$15,120.59	$15,363.43
Unexpended Balance		26.96	24.21		418.93
		$16,848.98	$15,968.60		
Net Cost	$85,880.38	$87,851.02	$86,664.09	$90,955.39	$98,378.47
Number of Pupils Enrolled	1,237	1,200	1,153	1,058	972
Net Cost Per Pupil Enrolled	69.42	73.21	75.17	85.96	101.21

*Applicable to payment of stoker for High School.

MEMBERSHIP BY AGE AND GRADE

BOYS

GRADE AGE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	TOTAL
I	7	32	5	2													46
II		4	23	8	4												39
III			5	30	11	1											47
IV				2	20	4											26
V					8	17	8	5	5	1							44
VI						9	18	9	5	2	2						45
VII							6	21	16	7	3						53
VIII								2	23	6	3	3					37
IX									11	23	13	6	1				54
X										5	14	7	4				30
XI											12	14	8	1	1		36
XII												12	7	1			20
P. G.													1				1
TOTAL	7	36	33	42	43	31	32	37	60	44	47	42	21	2	1		478

MEMBERSHIP BY AGE AND GRADE

GIRLS

GRADE AGE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	TOTAL
I	5	23	2	1													31
II		5	25	4													34
III			10	27	2	1			1								41
IV				11	22	6	2	1	1								43
V					4	30	6		1	1							42
VI						7	26	6	3			1					43
VII						1	5	25	5	6	2	1					45
VIII								10	16	6	1						33
IX								1	12	37	12	3	3				68
X										13	25	11	2				51
XI										1	6	12	3	2	2		26
XII											3	19	13	1	1		37
P. G.																	
TOTAL	5	28	37	43	28	45	39	43	39	64	49	47	21	3	3		494

TOTAL MEMBERSHIP — 972

As of October 1, 1943

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES FROM 1933 TO 1943

GRADE	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943
I	75	111	115	95	105	78	79	82	86	86	77
II	109	87	100	106	60	39	84	75	77	79	73
III	129	112	88	100	105	90	94	81	78	72	88
IV	178	150	121	100	112	94	91	103	87	76	69
V	164	162	149	126	97	120	101	89	105	91	86
VI	160	163	139	167	127	90	116	96	88	103	88
VII	142	131	222	162	157	144	115	127	98	92	98
VIII	121	157	103	118	126	119	121	97	124	91	70
IX	122	105	124	112	138	144	136	147	126	142	122
X	90	101	116	101	100	116	124	111	103	75	81
XI	80	73	59	74	74	80	89	96	88	87	62
XII	45	54	54	61	56	68	74	89	88	63	57
P. G.	10	3	10	4	10	8	13	7	5	1	1
Totals	1425	1409	1400	1326	1267	1240	1237	1200	1153	1058	972
Annual Decrease	82	16	9	74	59	27	3	37	47	95	86

Americanization Classes: 1933-34, 51; 1934-35, 42; 1935-36, 68; 1936-37, 39; 1937-38, 88; 1938-39, 88; 1939-40, 86; 1940-41, 70; 1941-42, 86; 1942-43, 86.

DISTRIBUTION OF PUPILS BY SCHOOL AND GRADE

Grade	Winthrop	Manning	Shatswell	Burley	High
I	26		22	29	
II	25		26	23	
III	31		24	33	
IV	18		27	26	
V	27		35	25	
VI	25		30	31	
VII	98				
VIII		70			
IX					122
X					81
XI					62
XII					57
P. G.					1
Total	250	70	164	167	323

WORKING CERTIFICATES ISSUED TO MINORS

Age	14-16	16-18	18-21	Total
1939				
Boys	27	23	18	68
Girls	16	25	22	63
Total	43	48	40	131
1941				
Boys	16	42	68	126
Girls	16	36	66	118
Total	32	78	134	244
1942				
Boys	17	84	72	163
Girls	12	69	144	225
Total	27	153	216	388
1943				
Boys	36	56	39	131
Girls	19	113	61	193
Total	55	169	100	324

TABULATION OF ACTIVITIES OF THE SCHOOL NURSE — 1943

Physical Examination Report

Number of children examined	962
Number found with defective tonsils	183
Number found with defective glands	185
Number found with flat feet	132
Number found with poor posture	254

Cable Dental Clinic Report

Number of children examined	585
Number given Dental Certificates on examination	188
Number given Dental Certificates after correction	212
Number of permanent fillings	304
Number of cleanings	224
Number of permanent extractions	31
Number of temporary extractions	14

Registration and Summer Round-Up Report

Number of children registered	61
Number of physical examinations given	37
Number found with defective tonsils	13
Number found with defective glands	13
Number of parents present	43

Report of Eye Tests

Number of children tested	1055
Number retested	69
Number found with defective vision	35

Communicable Disease Report

Chicken-pox	46
German Measles	105
Measles	4
Mumps	5
Scarlet Fever	3
Whooping Cough	3

The Ipswich Branch of the American Red Cross donates eleven quarts of milk daily to the schools. Approximately 60 children receive the benefit derived from the milk.

Number of children checked by Dr. Collins 824

(Children who are ill or who have been absent due to illness)

Number of home visits made in follow-up work 321

MURIEL E. RILEY, R.N.

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the last Thursday of each month at the Manning School at 8:00 P.M.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the first of January following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 15: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every weekday at the office of the Superintendent of Schools.

SCHOOL CALENDAR

1943 - 1944

School opens—September 8, 1943.

School closes December 17, 1943—opens December 27, 1943 (Christmas Vacation).

School closes February 18, 1944—opens February 28, 1944 (Winter Vacation).

School closes April 21, 1944—opens May 1, 1944 (Spring Vacation).

Elementary School closes for year—June 16, 1944.

High School closes for year—June 22, 1944.

First Quarter begins September 8, 1943; ends November 12, 1943 (45 School Days—10 Weeks). Examinations November 10, 1943 and November 12, 1943. Cards given out (all schools) November 26, 1943.

Second Quarter begins November 15, 1943; ends January 21, 1944 (43 School Days—9 Weeks). Examinations January 20, 1944 and January 21, 1944. Cards given out (all schools) January 20, 1944.

Third Quarter begins January 24, 1944; ends March 31, 1944 (45 School Days—9 Weeks). Examinations March 30, 1944 and March 31, 1944. Cards given out (all schools) April 5, 1944.

Fourth Quarter begins April 3, 1944; ends (elementary) June 15, 1944 (48 School Days—10 Weeks) ends (High School) June 22, 1944 (52 School Days—11 Weeks).

High School Graduation—June 7, 1944.

Junior High School Graduation—June 15, 1944.

HOLIDAYS

Columbus Day, October 12.

Essex County Teachers' Association Conference (date to be set).

Armistice Day, November 11.

Thanksgiving, November 25 and 26 (or in accordance with proclamation).

New Year's Day, January 1.

Washington's Birthday, February 22.

Good Friday, April 7.

Memorial Day, May 30.

A STATEMENT RELATIVE TO NO-SCHOOL SIGNALS

4 blasts of the fire whistle with the street lights on for 5 minutes at 7:30 means—

NO SCHOOL — ALL SCHOOLS — ALL DAY
(with radio announcement from Station WESX if possible)

4 blasts of the fire whistle with the street lights on for 5 minutes at 8:00 A.M. means—

NO SCHOOL — FIRST 8 GRADES FOR THE MORNING SESSION

4 blasts of the whistle with the lights at 11:30 A.M. means—

NO AFTERNOON SESSION FOR THE FIRST EIGHT GRADES

If the whistle does not sound and the lights do not come on at 11:30, the school buses will appear at approximately as many minutes before the opening of the schools in the afternoon as they do in the morning. For example: if the school bus appears at your home at 8:15 or 30 minutes before school opens in the morning, the school bus should appear about 12:45 (a quarter of an hour before 1 o'clock) or 30 minutes before 1:15 the time of the opening in the afternoon.

If the whistle sounded at 7:30 for no school, all schools, all day, whistle will not sound at 11:30.

If school was in session in the morning and if for any reason it is to be dismissed for the afternoon, pupils will be informed in their various rooms.

If a storm should break during the noon hour after dismissal at noon, 4 blasts of the whistle will be given with the lights on at 12:30 P.M.

GRADUATES 1943

IPSWICH JUNIOR HIGH SCHOOL

Mary Elizabeth Amerio
Andrew Aveiis
Lucille Ann Bailly
Ann Elizabeth Barry
Avis Lorraine Bell
John Frederick Benedix
Eleanor Frances Boudreau
Ruth Mary Brown
Roger Edward Carpenter
Samuel Odello Chouinard
Alfreda Florence Cuik
Doris Eileen Dorr
Joseph Lewis Frydrych
Catherine Galanis
James Geanakakis
Nicholas Geogakopoulos
Retta Louise Gilmore
Richard Donald Graham
Gordon Edward Hardy
Alicia Marguerite Hills
Louise Story Hodgkins
Howard Henry Hood
Lucille Lee Hoyt
June Olive Hull
William Anthony Iwic
Lora Hussey Johnson
John George Karalias
Cecelia Malvina Kaszuba
Florence Mary Kelley
Theodora Mary Kisiel
Blanche Kamon
Edward Paul Kozeneski
Paul Lampropoulos
Barbara Louise Lane
Ruth Virgiina Lindgren
Joy Lorraine Lippoldt
Sarah Babcock Lunt
Hazel Grace MacDonald
Kathryn Caldwell MacIntyre
Horace Linwood MacKenney
Virginia Lee MacKenney
Robert Russell McPhail
Nicholetta Markos
Frieda Anne Mackiewicz
Eva Frances Miller
Robert Francis Mocklar
Thomas Dennis Moynahan
Phyllis Marion Mozdziez
Theodore Stanley Murawski
Georgia Pappamihiel
Francis Edward Paquin
Carol Parsons
Elizabeth Monica Prisby
Fred Stephen Przybylo
Thomas Graham Randolph
Priscilla Ross
Adolph Joseph Saulnier
Marion Schwartz
George Alfred Singer
Ruth Smith
Garry Paul Somers
William Speliotes
Charlotte Frances Szajewska
Dorothy Georgia Taylor
Walter Stephen Terentowicz
Winifred Mary Tobias
Christine Tsoutsouris
Priscilla Ann Waranowski
Geraldine Ann Weagle
Norman Richard Welch
Barbara Grace Wilson

GRADUATES OF IPSWICH HIGH SCHOOL

College Course

*Thomas Bamford
Eleanor Elizabeth Berard
*Johanne Beverley Black
Claire Beulah Bolles
*Joyce Dolores Bousley
Carlton Howard Clement
*Lewis Simpson Clement
Robert Daniel Conary, Jr.
Sylvester Droyer Conley, Jr.
Rae Alexander Everitt
Mary Claire Gallant
Carol Jane Harris
Lillian Dudley Harris
Dorothy Grace Henley
Everett Grenville Jewett
Frank Winslow Kyes
*Jane Carol Lathrop
Betty Muriel MacRae
Celia Mabel Mallard
Leo Paul Marcorelle
*Donald Webster McPhail
Arlene Moody
*Marie May Morin
Jean Elizabeth Perkins
Eleanor Louise Pickering
Percy Francis Purington, Jr.
*Joann Weymouth Ross
*William Stewart Senseney
*Maureen Joan Sullivan
Barbara Meader Swain

Commercial Course

Mabel Argeropoulos
*Frances Mary Bonczar
Barbara Phyllis Burns
*Frances Evans Cross
Jennie Demetrakopoulos
*Lucy Jane Eustace
Barbara Lillian Farquhar
Audrey Louise Fessenden
Priscilla Ruth Harris
Eleanor Underhill Johnson
Maria Markos
Florence Mavraides
Viola Mavraides
Alice Lucille Meunier
Antolina Wanda Sikora
Alice Speliotes
Victoria Kamela Terentowicz

General Course

Rose Beatrice Blunda
George Webster Brown
Thomas Winthrop Burke, Jr.
Louise Mary Curtis
John Robert Duff
*Jennie Dziadul
Edward George Hwalek
Anthony Stanley Karol
Shirley Louise Larrivee
Ruth Erline Mackenzie
Louis Galanis
Eleanor Luella McGlew
Howard Martel
Gardner Peatfield
John Malcolm Pickard
Lawrence Orsini
Stephen Stanley Putur
Harry Rhodes
William James Robins, Jr.
Harris Spofford Savage
Lawrence Sheppard
Edward Stanley Smorczewski
Margaret Evelyn Webb
Harold Edmund Wile
John Teddy Chmura (1942)
John Michael Johnson (1942)

*Honor group (average rank 85%)

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

Harry S. Merson, Superintendent

High

Ralph C. Whipple, Principal

E. Margaret Allen
Richard F. Blake
Helen J. Blodgett
Robert D. Burgess (part time)
Frances D. Cogswell
Josephine Connor
Helen B. Fitzgerald (part time)
Elizabeth P. Glover
John M. Heiden
Rosa Lee Hajinlian
Ruth A. Lord
Victoria A. Machaj
Hazel E. Manzer
Marion F. Whitney

Winthrop - Manning

Katharine F. Sullivan, Principal

Winthrop

Grace A. Bowlen
Alice C. Ciolek
Violet L. Hawkins
Jennie A. Johnson
Blanche E. J. Leighton
Blanche L. Oxner
Antoinette Pepe
Sophie G. Pszenny

Manning

Lena J. Atherley
Robert D. Burgess (part time)
Helen B. Fitzgerald (part time)
Lucy A. Hill
Rosamond Reilly

Burley

Nellie T. Smith, Principal

Ruth M. Brown
Anne E. Friend
Ruth Gilday
Nellie S. Johnston
Margaret P. Howard
Elizabeth C. Weare

Shatswell

Augusta A. Grenache, Principal

Ethel M. Archer
Mary Bond
Ruth F. Joyce
Ursula M. Lombard
Norma Paige
Hilda J. Schofield

Zelda M. Hayes, Art Supervisor

Arthur H. Tozer, Music Supervisor

Dr. Frank L. Collins, School Physician

Muriel E. Riley, School Nurse

Janitors:

Albert Waite, High School

Margaret Scott, High School

J. Francis Perkins, Winthrop School

Charles Glover, Manning School

Arthur Grant, Burley School

Charles J. Kemp, Shatswell School

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PART II.

Water and Light Report

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School Report

Ipswich
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Ipswich
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Ipswich Public Library
Ipswich, Massachusetts

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